The Solicitors' Journal
and Weekly Reporter
(*ESTABLISHED IN* 1857.)
LONDON FEBRUARY 10, 1917
ANNUAL SUBSCRIPTION, WHICH MUST BE PAID IN ADVANCE:
£1 6s.; by Post, £1 8s.; Foreign, £1 10s. 4d.
HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

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GENERAL HEADINGS

Cases Reported this Week.

Current Topics.

Trustees and the War Loan.

BY THE War Loan (Trustees) Act, 1915, power was conferred on trustees who were holders of certain Government stock to borrow for the purpose of converting their holdings into War Loan, 1915, stock, and it was provided (section 2) that they should not be liable for any loss resulting from any borrowing under the Act, or from any subscription to or investment in the War Loan, 1915, or the sale of any securities for the purpose of any such subscription or investment. The condition of things which called for that enactment recurs in connection with the present loan, and the Treasury—so it is announced—have decided to obtain legislation at the first opportunity for making like provision in favour of trustees in respect of the new War Loans.

Germany and the United States.

THE RECENT events in the war have been extremely grave, but they do not raise any points of international law which can be regarded as doubtful. Before the suspension of diplomatic intercourse between Germany and the United States, Germany had handed to the American Ambassador in Berlin a Memorandum for delivery to the British and French Governments, making allegations that hospital ships had been employed for military purposes in violation of Convention X of the Hague Peace Conference, 1907—which adapts the principles of the Geneva Convention to Maritime Warfare—and forbidding such ships to use the waters on the east and south of England under pain of being regarded as belligerents and attacked out of hand. The allegations are stated by the British Admiralty to be a tissue of falsehoods. This was shortly followed by a Note to America, in which the German Government, alleging as its reason the starvation war waged against it by the British Government, declared that it must "abandon the limitations which it has hitherto imposed on itself in the employment of its fighting weapons at sea," and referred to a Memorandum (which we print elsewhere) for details of the zones to be barred to neutral ships. There is, of course, nothing in the law of blockade to justify this attack on neutral vessels. Assuming a submarine blockade to be duly

established round the British and French coasts, yet, even according to the German Prize Code, the only penalty incurred by a neutral vessel breaking the blockade is capture and condemnation (German Prize Code, art. 80; Messrs. HUBERICH & KING'S translation). But apart from this, the United States have treated the Note as a breach of the undertaking given in reply to their protest as to the sinking of *The Sussex* (see 60 SOLICITORS' JOURNAL, p. 475), and have suspended diplomatic relations. The exact result of this course has still to be made clear, and for the moment it operates only by way of protest, and no doubt also causes a considerable amount of inconvenience. There the matter at present rests, and for the time, of course, there is an end of Peace Notes.

The Courts (Emergency Powers) Acts and Charging Orders.

THE Courts (Emergency Powers) Acts, 1914, and the Courts (Emergency Powers) (No. 2) Act, 1916, have produced an interesting decision in *Hosack* v. *Robins* (1917, 1 Ch. 142). A charging order on shares was obtained before the war. After the war the shares were sold subject to the charging order. The judgment creditor then wished to enforce the charging order by sale, and he claimed that he was entitled to do this without obtaining the leave of the Court, notwithstanding the contract on which the charging order was originally obtained was a pre-war contract. He claimed to sue not on that contract, but on a contract implied in the assignment of the shares. This claim, however, the learned Judge rejected, and it seems clearly unsustainable. The assignee of an equity of redemption takes the property subject to an implied covenant to indemnify the assignor against the mortgage, but he comes under no direct liability to the mortgagee. Then it was contended that the institution of proceedings to enforce a charging order by sale is not within the Emergency Acts. The Act of 1914 requires leave before "foreclosure," and this was held to refer only to foreclosure absolute: *Re Farnol, &c. (Limited)* (1915, 1 Ch. 22). The phrase "realize any security" in the Act appears to refer only to realization out of Court. But the Amendment Act of last year, mentioned above, extended the provisions as to foreclosure to "the institution of proceedings for foreclosure or for sale in lieu of foreclosure," and this raises a nice point as to the nature of the remedy on a charging order on shares. If it is foreclosure or sale in lieu of foreclosure, then the amending Act applies, and leave must be obtained before commencing proceedings for sale. If it is sale only, then the case may not strictly be within the Act, and no leave is necessary. This is a nicety which probably the draftsman did not appreciate. In *D'Auvergne* v. *Cooper* (1889, W. N. 256) NORTH, J., is reported to have held that sale and not foreclosure was the remedy, and this is in accordance with the view that on a mere charge, not being a charge implying an agreement to execute a legal mortgage—such as a deposit of title deeds (*Carter* v. *Wake*, 4 Ch. D., p. 606)—the only remedy is by sale: *Footner* v. *Sturgis* (5 De G. & Sm. 736). But in the case of a judgment taking effect as a charge under the Judgments Act, 1838, s. 13, foreclosure has been held to be the proper remedy (*Jones* v. *Bailey*, 17 Beav. 382), and the same principle seems to apply to a charging order, which takes effect under section 14: see *Leggott* v. *Western* (12 Q. B. D. 287). But, however this may be, ASTBURY, J., held that the remedy by sale was a remedy in lieu of foreclosure within the amending Emergency Act, so that leave to take proceedings was necessary.

Mortgagees in Possession and the Increase of Rent, &c., Act, 1915.

AN IMPORTANT decision as to the position of mortgagees under the Increase of Rent, &c., Act, 1915, has been given by SARGANT, J., in *Walters* v. *White* (reported elsewhere). The Act provides by section 1 (4) that a mortgagee under a mortgage to which the Act applies shall not call in his mortgage or take steps for exercising any right of foreclosure or sale so long as interest is not more than twenty-one days in arrear and the property is kept in a proper state of repair, and there is a proviso saving the power of sale of a mortgagee who was in possession on 25th November, 1915. In *Walters* v. *White* the mortgagees had been in possession for several years, and it was argued that the express saving in the proviso of their power of sale impliedly excluded their right to any other remedy, so that they were not entitled to foreclosure. But this would be a very singular result, and the learned Judge held that it did not necessarily follow from the words of the proviso. These were introduced through excess of caution, and indeed only repeated the saving in case of sale by a mortgagee in possession contained in the Courts (Emergency Powers) Act, 1914. There remained the question whether the mortgagees could rely on the fact that interest was in arrear and the property out of repair as excluding the mortgagor from the protection of sub-section 4, inasmuch as they had rents in hand which might have been applied to keeping down interest and repairing the property. The question whether a mortgagee in possession who has rents available for paying interest must be treated as doing so is one which appears to be still unsettled, though for the purpose of a clause capitalizing interest in arrear this assumption is made. He cannot keep interest in hand and at the same time charge interest on interest: *Wrigley* v. *Gill* (1906, 1 Ch. 165). This, however, was not the point in the present case, and SARGANT, J., held that, for the purposes of the Increase of Rent, &c., Act, 1915, a mortgagor must himself pay interest and effect repairs if he wishes to obtain the benefit of the Act.

Intervention by Trustee in Bankruptcy.

AN IMPORTANT point in bankruptcy law has just been decided by the Court of Appeal, overruling EVE, J., in *Hill* v. *Settle* (*ante*, p. 247). An undischarged bankrupt entered into a business partnership. In 1915 his trustee in bankruptcy gave the bankrupt's partner notice to pay him any moneys then or thereafter becoming due from the plaintiff—in other words, he "intervened." We need hardly say that the property of a bankrupt passes to his trustee, and that this applies to after acquired property as well as that he possessed at the date of the bankruptcy (section 38 of the Bankruptcy Act, 1914, which has now replaced section 44 of the Bankruptcy Act, 1883). But although the property vests in the trustee, yet, so long as he does not actually intervene, after acquired property can be disposed of by the bankrupt by a conveyance for value, and, indeed, he can enter into any *bona fide* transaction for value affecting it, which will be valid if made prior to the trustee's intervention: *Cohen* v. *Mitchell*; Bankruptcy Act, 1917. So after the trustee's notice, which was an intervention, the bankrupt could no longer receive or claim his profits from the business; his partner must account for them to the trustee. Now while this was the state of affairs the bankrupt commenced, in March, 1916, an action for an account and money due under the partnership against his partner. Of course the latter asked for a stay until the trustee was added as a defendant, since he held the property only as an agent for the trustee. Thereupon the trustee gave the partner notice that he withdrew his original notice of intervention. This raised a complex situation. Could the bankrupt now claim an account? EVE, J., thought he could, notwithstanding that the action had been commenced before the withdrawal of the intervention, a matter which he regarded as only giving the defendant a right to all costs prior to the withdrawal. He seems to have followed a *dictum* of KENNEDY, L.J., in *Affleck* v. *Hammond* (1912, 2 K. B. 162, 173); but in that case the after-acquired property was merely personal earnings to which a different principle applies. However, he held that on the withdrawal of intervention the profits which had become due under the partnership during the period of intervention revested in the bankrupt, so that he could sue for them. But when any property has once vested in the trustee, and that is what happens on his intervention, it is difficult to see how any mere withdrawal of intervention can divest the trustee of such property: surely the only effect of withdrawal is to terminate the intervention as regards any property which may be acquired subsequently

to the withdrawal. This view commended itself to the Court of Appeal, and they decided that on intervention the trustee's title to the property covered by it becomes absolute.

Excess Profits Duty and Company Dividends.

Two recent cases illustrate the incidental difficulties caused by the introduction of the excess profits duty: *Collins* v. *Sedgwick* (1917, 1 Ch. 179) and *Williams, Hollins & Co.* v. *Paget* (*ibid.*, p. 187; *ante*, p. 170). In the former case the question arose on the valuation of shares for the purpose of transfer. Under articles imposing a restriction on transfer, these were not to be transferable to strangers while a person selected by the directors was willing to purchase them at a value based upon a three years' aggregate of the sums which would have been paid as dividends on the shares if, in respect of each of such three years, the entire profits of the year had been distributed. How were these profits to be calculated—before or after deduction of excess profits duty? If the duty is analogous to income tax, then the profits must be calculated before deduction, for income tax—however it is actually paid—is in effect a charge on the profits in the pocket of the shareholder. The profits have to be ascertained, and then income tax is charged upon them. But, on the other view, the excess profits tax is not a charge on profits after they have been ascertained and paid to the shareholder, but is a diversion of part of the realized profits to the State; so that it is only the remainder of such profits which really represents profits to the shareholders, and which can for ordinary purposes be treated as profits. This latter view Peterson, J., held to be in accordance with common sense, and also in accordance with Part III. of the Finance (No. 2) Act, 1915, by which the duty was introduced. Under section 38 it is a charge on the amount by which the profits in any accounting period exceed, by more than £200, the pre-war standard of profits, and under section 35 the duty is to be allowed as a deduction for the purpose of income tax. This latter provision seems to indicate pretty clearly that the duty is not analogous to income tax, but is a diversion of profits to the State before the amount of profit available for distribution among the shareholders is arrived at. In other words, the excess profits duty must be deducted before the available profits of the company are ascertained.

Excess Profits Duty and Manager's Commission.

But in *Williams, Hollins & Co.* v. *Paget* (*supra*) Eve, J., arrived at what, on the face of it, seems to be the opposite conclusion, and since in his judgment he did not refer to and distinguish *Collins* v. *Sedgwick* (*supra*)—although it was cited to him—the result appears to be a little embarrassing. In the latter case, however, the immediate point for decision was somewhat different. The manager of a company was to be paid by way of commission a sum equal to 5 per cent. of the excess profits in any year in which they were more than sufficient to pay the preference dividend and a 7 per cent. dividend on the ordinary shares. Naturally, the company relied on *Collins* v. *Sedgwick*, and claimed that the excess profits duty must be deducted before the profits which formed the basis of the manager's percentage were ascertained. As we have just said, the learned judge did not refer to *Collins* v. *Sedgwick*, but he held that for the purpose of the case before him excess profits duty stood "very much on the same footing as income tax." Apparently he based this opinion on the fact that the duty was analagous to the payment into the Exchequer under the Munitions of War Act, 1915, of a share of the excess of the net profits of controlled establishments above the statutory limit; an analogy which is strengthened by the provision made by section 48 of the Finance Act, 1916, that munitions Exchequer payments may be taken as made on account of excess profits duty. But, in fact, these considerations do not touch the question of the analogy to income tax, or rather they lean against that analogy. In accordance with Mr. Justice Peterson's judgment they shew that the excess profits duty is a diversion of profits to the State before the profits which the company can treat as its own are ascertained. Mr. Justice Eve, indeed, was also influenced by the consideration that the director who is paid by a percentage of profits may also himself have to pay excess profits duty (see Finance (No. 2) Act, 1915, s. 39, which includes the business of any person taking a commission; and Finance Act, 1916, s. 49 (2)); and he suggested that if excess profits duty was first deducted by the company before ascertaining the net profits on which commission were payable, the director might be charged twice over. Possibly this may be so, but we doubt whether it is a sufficient justification for treating the duty as analagous to income tax for some purposes and not for others. The whole matter is a curious bye-product of emergency finance.

The Military Service Acts.

IV.—Position of Rejected Men (*continued*).

Since our last issue was published an important magisterial decision (reprinted from the *Times* on another page) has been given by Mr. Boyd at Greenwich Police Court (*Re Samuel T. K. Boots*), which supports the view taken in our last article (*ante*, p. 229) as to the legal position of attested men subsequently rejected. The defendant had attested under the Derby Scheme on 10th December, and had been accepted as fit for service of some kind. When called up in March he was medically examined, declared unfit, and given a paper on which the recruiting officer stated that he was rejected on the ground of medical unfitness. Such rejection, as we pointed out, is not a "discharge on medical grounds," and does not confer on its possessor the immunity from military service granted by paragraph 5 of the Schedule to the first Military Service Act to men "discharged" from the forces on medical grounds. Neither did the defendant come within the case of *Harold Gager*, referred to *ante*, p. 229; he was not a "rejected" man excused from service by paragraph 6, because his rejection took place on his call-up, when he was already a reservist, and not—as in *Harold Gager's case*—on attestation, but before his enlistment had been completed by acceptance. Being neither a "rejected" nor yet a "discharged" man, the defendant is liable to service as an attested man (not as a conscript) by virtue of his enlistment. The learned police magistrate took this view, and held that the defendant was an absentee. It should be noted, however, that the rejection in this case was apparently endorsed on the attestation paper; it may not have taken the form of the more formal rejection certificate (*ante*, p. 228), which has been given to rejected men on re-examination since last July. Whether such rejection certificate has any greater weight than a rejection endorsed on the attestation papers, and whether it can amount to a "discharge on medical grounds," was not decided by the learned magistrate. On that point, however, we see no reason to alter our view that it is not a "discharge" from the reserve on medical grounds, and the reasoning of Mr. Boyd, as summarized in the Press, seems to agree with ours.

V.—Position of Exempted Men.

We have now arrived at the only remaining class of men excepted from the operation of the Military Service Acts, namely, men "exempted" from liability to serve. Here again, as in the case of "rejected" men, we have a class partly within and partly without the Acts, or rather a number of classes called officially by the same name, but really having very distinct positions in the eyes of the law. In this article we will deal only with the general status of such men, leaving till later our comments on the manifold details arising in connection with "certificates" of exemption, and the complicated procedure before tribunals authorized to grant such certificates. For the moment we are concerned only with three topics: (a) The classes of "exempts," (b) their liabilities while exempt, and (c) their status as regards statutory protection from legal proceedings conferred on members of His Majesty's forces.

A.—Classes of Exempted Men.

There are, in fact, no fewer than five different categories of "exempted" men, each of which is of importance. Only the

first of these is "excepted" from liability to serve. They are as follows:—

(1) *Unattested Exempts.*—By this phrase we mean *unattested* men who come within the first branch of paragraph 6 to the First Schedule of the first Military Service Act, namely: "Men who hold a certificate of exemption under this Act for the time being in force (other than a certificate of exemption from combatant service only)." Only *unattested* men can obtain such a certificate; the analogous certificates granted to attested men by the tribunals, as already explained, are not granted "under this Act," but *ex gratiâ* in fulfilment of Lord DERBY'S pledge. The certificate may be granted by one of two quite different classes of authorities: (*a*) the local tribunals (First Act, s. 2 (1)), or (*b*) any Government Department recognized as such by the Treasury (*ibid.*, s. 2 (2)). With the mode of application and the nature of these certificates we are not at present concerned. But we must notice here that, unless a man of military age not otherwise excepted has obtained a certificate of exemption before the "appointed day," whichever of the various dates they may be in his particular case, he becomes on that day automatically "enlisted," and a "reservist." The mere fact that he has an application for a certificate awaiting hearing on that date does not prevent him becoming a reservist on that date. The only protection he gets is that "he shall not be called up for service with the colours until the application has been disposed of" (First Act, s. 3 (5)). In other words, he is in the reserve pending exemption, but is not affected by the Proclamation calling up reservists. Curiously enough, however, when his certificate has been granted, and while it remains in force, he automatically ceases to be deemed an enlisted man, and is outside the Army and the statutory liability to serve. The situation is a very extraordinary one, but there seems to be no other possible mode of interpreting the statute.

(2) *Unattested men whose claim for exemption is awaiting a hearing.*—These men, as just pointed out, are not "excepted" men. They are, as from the "appointed day," reservists not yet called up, and possess the legal status imposed on reservists by the Army and Reserve Forces Acts. On getting their certificate of exemption they cease to be reservists, but on its expiry by efflux of time or otherwise they become reservists again.

(3) *Unattested men who have obtained a certificate of exemption from combatant service only.*—These men are soldiers subject to military law like other soldiers. Their only protection is that they cannot lawfully be given an order directing them to perform any combatant duty. What combatant duties may be, as distinguished from non-combatant, there is no legal authority to assist us in discovering; but the matter would have to be considered by a court-martial convened to try a man possessed of a non-combatant certificate on a charge of "refusing to obey a *lawful* order"—which is an offence punishable with death under section 9 (1) of the Army Act. At such a trial the "lawfulness" of the order must be proved. So far as we can see, there exists no other procedure for determining the position of a non-combatant exempt. Possibly he can be employed on service with a combatant unit, provided no combatant order is given him; but that is an academic question, since, we understand, holders of non-combatant certificates are no longer attached to combatant units for the performance of non-combatant duties. Where the exempt has received a certificate exempting him from service otherwise than in the Royal Army Medical Corps, a form of non-combatant certificate granted by some tribunals—the validity of the certificate under the statute (which does not contemplate such a form of limited service or exemption) may perhaps be a matter of doubt.

(4) *Attested men who have received certificates of exemption either from a local tribunal or a Government Department.*—We need not point out again that such men are technically soldiers liable to serve by virtue of their enlistment and attestation. They are not conscripts, and cannot obtain statutory certificates of exemption. The certificates granted to them by the tribunals in accordance with the "Instructions to Tribunals as to Voluntary Attested Men," or Government Departments, are merely a form of "leave," which affords to its holder for the time being a defence to the charge of being an absentee. This obviously follows from the decision of the Divisional Court in *R.* v. *Huntingdon Appeal Tribunal* (1916, W. N. 188), where it was held that in such cases the tribunals act not as statutory authorities, but as agents of the War Office, conferring exemption as a matter of grace, not of right. But it must not be supposed that such men are absolutely unprotected by law and that the recruiting officer can successfully disregard the certificate if he so chooses. On the contrary, where a reservist is called up for service and disobeys the call, he is only guilty of an offence if he fails to appear "without leave lawfully granted or such sickness or other reasonable excuse as may be allowed in the *prescribed manner*" (Reserve Forces Act, 1882, s. 15 (1)). Now the Army Act, King's Regulations, and Army Orders have no "prescribed manner" of granting leave in such cases; but the "Instructions to Tribunals," which empower them to grant certificates of exemption to voluntarily attested men, surely create a novel "prescribed manner" of allowing a "reasonable excuse," or at any rate of "lawfully granting leave" to attested men! It is submitted that an attested exempt is in the position of a reservist, absent after "leave lawfully granted" or "with reasonable excuse," which avails as an answer to a summons against him as an absentee. And such leave or excuse could only be cancelled or disallowed in the manner prescribed by the "Instructions to Tribunals."

(5) *Men whose calling-up is postponed.*—These are attested men and conscripts who receive a so-called certificate of exemption from the recruiting officer, or a certificate from the tribunal that they are not to be "called up" for a named period of time. Such certificates are not statutory certificates of exemption, but Army Council instructions to recruiting officers and to tribunals recognize their existence. They would seem, then, to be authorized modes of granting "leave" to reservists, and as such—until withdrawn in the manner prescribed by instructions or practice—are valid pleas to a summons for failure to report.

B.—Liabilities of Exempted Men.

We have now seen that there are two principal kinds of "exempted" men; first, those who hold statutory certificates granted only to unattested men by virtue of the Military Service Acts, and secondly, those who hold certificates of exemption otherwise granted, or whose position is defined in one of the other ways mentioned above. To some extent the position of both classes, the statutory exempts and the non-statutory exempts, is similar; parallel enactments deal with each in much the same way. Their liabilities in each case appear to be the following:—

(1) *Duty to observe any conditions attached to the grant of exemption, and to report in the manner prescribed by the statute on the certificate ceasing to be effective.* The bearing of this duty will be most conveniently considered in our next article, which will discuss "Certificates of Exemption."

(2) *Duty to produce the certificate when called upon.* In the case of statutory exempts, this duty is imposed by section 10 (1) of the Military Service Act (No. 2). The certificate must be produced "if required by a constable or by any person who has authority for the purpose from the Army Council," or proper particulars given subject to a penalty of twenty pounds or three months' imprisonment. In the case of non-statutory exempts, an exactly similar duty and offence is created by Regulation 45 (B) of the Defence of the Realm Regulations, except that the offence is deemed to be one "against the Regulations."

(3) *Duty to come up for medical examination if required by the Army Council.* This duty is imposed by Regulation 45 (C) of the Defence of the Realm Regulations, which in terms imposes it on three different classes: (i.) statutory exempts; (ii.) non-statutory exempts; (iii.) holders of a certificate ex-

empting them from being called up for the time being. Such persons, *if not previously medically examined*, can be summoned for medical examination, and in order to be placed in a category. This Regulation, we understand, is being revised by the Army Council, so we defer comment on it for the present.

C.—Protection of Exempted Men from Legal Proceedings.

The last point of importance which affects the status of exempts is one already discussed more than once in the these columns, namely, the position of these men under sections 1 and 2 of the Courts (Emergency Powers) Amendment Act, 1916. These sections give certain protection against legal proceedings (the effect of which will be considered later) to "officers and men of His Majesty's forces." We presume that "His Majesty's forces" means the same thing as His Majesty's "Regular and Reserve forces," employed in the First Schedule to the first Military Service Act, the meaning of which has already been discussed (*ante*, p. 227). It obviously does not include members of the Volunteer Force, a point decided by Eve, J., in *Fudge* v. *D'Ardenne* (1916, W. N. 415), although we are doubtful as to the correctness of his *obiter dictum*, that it includes only men actually under military law. The correct view, it is submitted, is that it includes all men enlisted (by statutory fiction or voluntarily) in His Majesty's Regular and Reserve Forces, whether called-up to the colours or serving with the reserve. If so, it does not include any *excepted* men (unless otherwise liable, *e.g.*, attested men); but it does include all conscripts and attested men. The question whether "exempted" men are entitled to protection or not, then, will presumably turn on whether or not they are "excepted" as well as exempted. Our first class of exempted men, namely, *unattested exempts actually holding a certificate of exemption from general service*, are "excepted" from the Act and completely outside His Majesty's forces. They do not get the benefit of the statutory protection. All other classes of exempted men, including *all attested exempts* and *all conscripts whose applications are awaiting hearing*, are members of His Majesty's forces, and as such protected. It is, however, very difficult to be certain that uncalled reservists of any kind are really within the ambit of the statutory protection. Perhaps the true view may be that only men actually serving with the colours get the benefit of the Act.

(To be continued.)

Relief Work in Belgium.

We are glad to call attention to the very interesting account of Relief Work in Belgium given in a paper read to the Royal Society of Arts on 26th January by Mr. W. A. M. Goode, the hon. secretary of the National Committee for Relief in Belgium. Additional importance is given to the matter by the difficulties in the sailing of the relief ships, which have arisen out of the new German submarine policy, and it is announced that one of the ships—*The Lars Kruse*—has already been sunk. In addition to this, the rupture of diplomatic relations between the United States and Germany has, as was pointed out in the *Times* of the 5th inst., created some grave problems for the Neutral Commission for Relief in Belgium.

The formation of this Commission was due to the fear that German inhumanity in Belgium would not stop short of the starvation of the people. "The question, many times," says Mr. Goode, "and with excellent reason, is asked: 'If we had not relieved Belgium, would not Germany have been, in the last resort, compelled to feed the people?'" The considerations he adduces for believing that Germany would have declined this duty we cannot give, but the doubt was enough to compel outsiders to act. "You cannot gamble with the lives of over seven million defenceless people when your only trump card is a belief that Germany will not descend to the depths of inhumanity."

Hence, in the early stages of invasion, a Belgian-American Committee was formed, under the patronage of the United States and Spanish Ministers, who remained in Brussels, to relieve the destitution there. As the magnitude of the problem dawned, further steps were taken. Mr. Millard Shaler, an American engineer, and Mr. Gibson, the Secretary of the American Legation in Brussels, came to London on behalf of the Brussels Committee, and on 5th October, 1914, the British Government agreed to permit the export of emergency relief to Brussels under the safe conduct of the American Ambassador. Following upon this, diplomatic negotiations were jointly undertaken by the Spanish and American Ambassadors for the recognition by the belligerents on both sides of a definite relief organization for the whole of Belgium; and, to carry the scheme into effect, the Neutral Commission for Relief in Belgium was formed, and the work of the Commission was largely rendered possible by the efforts and organizing capacity of Mr. Hoover, an eminent American engineer. "I record the opinion," says Mr. Goode, "quite impersonally and dispassionately, that without Mr. Hoover we should long ago have been unable to continue to relieve Belgium." And Mr. Hoover, we may add, himself enlisted Mr. Goode in the cause.

Subsequently, at the end of April, 1915, the National Committee for Relief in Belgium was organized by Mr. Goode with the approval of the British Government, but only for the purpose of acting as a central depository for all benevolent funds from the British Empire for the people in Belgium, and to issue appeals on their behalf. But the funds are, we gather, remitted to, and the administration of them undertaken by the Neutral Commission. And the work of that Commission has been something quite novel in the history of wars:—

> "Either directly or through its protecting ambassadors and ministers it has entered into extended and almost daily negotiations with the belligerent Governments, securing elaborate guarantees and arranging complicated agreements, for none of which the world's diplomatic, political or military history provided precedent, any more than there was precedent for the existence of the Neutral Commission itself. There have been, I suspect, occasions when both belligerents, harassed into momentary irritation by internal and external crises, would have liked to see the Commission for Relief in Belgium and its dogged chairman at the bottom of the sea; but these nerve-storms have almost invariably been succeeded by genuine admiration of the comprehensive grasp of the problem exhibited by Mr. Hoover and his colleagues, and for the 'miracle of scientific organization,' to quote Lord Curzon, as presented by the self-sacrificing work of the Commission as a whole. I feel safe in adding that never during the war have the responsible heads of either the Allied or Enemy Governments ever for a moment doubted the strict neutrality of the Commission's acts. That, in itself, when tremendous issues hang upon the integrity and discretion of those who come and go with unequalled freedom between enemy countries, is a remarkable tribute. As to the devotion of the members of the Commission to the Belgian people, any outsider can draw his own conclusions regarding opinions likely to be held by American men of affairs who, without hope of reward and at great pecuniary sacrifice, gave up their occupations to serve as volunteers to save Belgium from the results of invasion."

At the present time the Commission is practically responsible—with its co-operating organization, the Belgian Comité National in Brussels and the Northern France Committee—for the entire feeding of about ten million people, of whom some 3½ millions in Belgium and two millions in France are totally destitute. Up to date it has expended on this work over £42,000,000, of which some £5,000,000 has been contributed through the benevolence of the world, and the rest represents subventions from the Belgian Government, supplied by the British and French Governments, and by French institutions; and, in addition, over £3,000 has been derived from profits made on the sale of food to those who could afford to pay for it. The Commission has its own cargo steamers, which week after week are employed to gather food from all quarters of the globe and to deliver it at Rotterdam. This unique merchant fleet sails under the Neutral Commission's own flag, and is recognized by all the belligerents.

This being the nature of the work of the Commission, Mr. Goode describes the problems with which it has had to deal under three heads:—Political; Economic and Sociological; and Benevolent. The political section discusses the effect of the relief work on the military aspects of the war. Has not the effect been to do the work which the Germans should have done, and thus to give a substantial benefit to them? Or even, have not the relief supplies gone in some measure into German hands? As to the former point, this country, both as a matter of far-seeing statesmanship and on humanitarian grounds, has, in Mr. Goode's view, decided that the relief must be given; as to the latter the method of distribution ensures that leakage is practically rendered impossible. On this the following passage from Mr. Goode's paper appears convincing:—

> "The system enforced by the Neutral Commission for safeguarding the relief provided for Belgium by the Allied

Governments and the benevolence of the world is, roughly, as follows:—

"At Rotterdam, all food supplies consigned to the Commission are reloaded into canal boats or, in small proportion, into railway trucks. They are then sent under seal of the Commission to the terminal warehouses in Belgium, and thence reissued to 4,657 communal warehouses. The Rotterdam office charges each communal committee, through provincial and regional committees with the amount of its consignment, and each commune has to pay, either in paper currency or in receipts from the destitute, for the amount of food received. It is obvious that the communes would not acknowledge their indebtedness unless they received their consignments in full, and the books of the Commission, which are audited in Brussels by representatives of the American house of DELOITTE, PLENDER & GRIFFITHS, shew that there is no discrepancy as between the amounts shipped from Rotterdam and the amounts receipted for by the communes. From each communal warehouse the food supplies are issued direct to individuals under a card system, which I shall describe when I come to the economic and sociological section of this paper."

And there are further precautions which we have not space to describe.

Dealing with the relief in its economic and sociological aspect, Mr. GOODE gives a picture of communal organization of food distribution which is interesting in itself, and still more in view of the possibility that we may, before the war is over, have to adopt something of the same kind here. But we are unable to go into details. Mr. GOODE'S paper is printed in full in the Journal of the Royal Society of Arts for 26th January, and any of our readers who take a prophetic interest in rationing and food tickets would do well to read it. In particular Mr. GOODE quotes, for the information of the Food Controller and the public, a very minute and graphic account by Mr. ROBERTSON SMITH of the supply of bread to La Louvière, in the Province of Hainault. The oversight was so careful that it was impossible to draw rations for absent persons. "There was no chance that auntie having been in the house the month before, someone should still receive her bread for her." And the result was plenty of bread to eat and no cake; whereas Vienna, with an opposite system, had little bread, but plenty of cake—for those who could pay for it. Moreover, the various bakers all delivered their bread on separate racks at the bread depôt, and this opportunity for close comparison tended to raise the quality to the level of the best.

In regard to Mr. GOODE'S remarks on benevolence, we must content ourselves with quoting the following passage:—

"If the Neutral Commission are to feed the people in Belgium, as the medical authorities say they should be fed in order to enable them to resist disease, an estimated monthly deficit of over £700,000 has to be faced, despite the monthly subsidy of £1,500,000 which is provided in equal parts by the French and British Governments. This deficit must be met by the benevolence of the world and such profit as can be obtained; but in these days of increase in prices and decrease of the well-to-do in Belgium, profit must obviously be precarious. To help meet this deficit, and especially to relieve the suffering of the children and to check the alarming increase of phthisis among the adolescents, the National Committee for Relief in Belgium are unceasingly asking for more donations from the British Empire. . . . . As the months of their third winter of captivity drag on, there is tragic increase in the number of mothers who see their growing boys and girls, for want of proper nourishment, droop and die under the scourge of consumption. It is for these children and their mothers that the National Committee for Relief in Belgium confidently ask the compassion and the loyal aid of the British Empire."

Books of the Week.

Registration of Business Names.—An Epitome of the Registration of Business Names Act, 1916. With Practical Notes and Guide to Procedure Thereunder. By H. PARKER JONES, Solicitor. Meredith, Ray, & Littler. 1s.

Companies.—Private Companies: Their Formation and Advantages, &c. With Notes on Limited Partnerships By Sir FRANCIS BEAUFORT PALMER. 30th Edition. By ALFRED F. TOPHAM, LL.M., Barrister-at-Law. Stevens & Sons (Limited). 1s.

Defence of the Realm Regulations [Monthly Edition]. Consolidated and Revised to January 31st, 1917. Edited by ALEXANDER PULLING, C.B., Barrister-at-Law. H.M. Stationery Office. 6d. net.

International Law Notes, January, 1917. Stevens & Sons (Limited); Sweet & Maxwell (Limited). 1s.

Correspondence.

Military Service Acts.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—Referring to your article of the 27th ult., you state that it is a little difficult to ascertain the meaning of the "appointed day" in the case of rejected men who are excepted by the first Act, but rendered liable to service by section 3 (2) of the second Act on receipt of a notice calling them up for re-examination before 1st September, 1916.

As chairman of a local tribunal I raised this point some time since direct with the Local Government Board in the shape of the following question:—

"Is a man who offered himself for enlistment and was rejected since 14th August, 1915, and who receives a notice before 1st September, 1916, under section 3 (2) of the Military Service Act, 1916 (Session 2), to present himself for medical examination, and who attains forty-one before 1st October, 1916, exempt from military service?"

The Local Government Board's reply was that he was so exempt, and there seems to me no reasonable doubt that such is the case.

The argument is as follows:—Section 1 of the second Act expressly incorporates the first schedule of the first Act. It therefore follows that men who offered themselves for enlistment and were rejected before 14th August, 1915, were outside the operation of the second Act at the date it was passed (viz., 25th May, 1916), and remained so until receipt of notice calling upon them to present themselves for medical examination under section 3 (2) of the second Act. On receipt of such notice they are brought within the operation of the Act, for the first time as from 1st September, 1916.

The "appointed day" as respects such men is, under section 3 (2) of the second Act thirty days after the date on which they come within the operation of the Act, and therefore 1st October, 1916.

ARTHUR F. GODFREY,
Chairman of the Woking Tribunal.

23, Queen Anne's Gate, Westminster, S.W., Feb. 2.

[This is the view of the statute, more favourable to the subject, which we intended to indicate as the preferable one at p. 212 *ante*, though it was in fact the second, and not, as we said, the first of the alternative interpretations we mentioned. But our meaning seems to have been clear.—ED. *S.J.*]

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—The authoritative articles under this heading appearing in the last two issues of your paper are really most opportune; they will be read with interest by many in the legal profession, and should prove extremely useful as an up-to-date guide on the subject. The portion dealing with the position of men who have offered themselves for enlistment since 14th August, 1915, and who, before being allowed to attest, have been rejected by the proper recruiting officer, was made use of by me when before Mr. W. Clarke Hall, the magistrate at Old-street, to-day.

The facts of my case were as follows:—Charles Downing, twenty-two years of age, and charged as an "absentee," proved that he offered himself for enlistment at Shoreditch Recruiting Office on 20th November, 1915, and, without being called on to attest, was given a blue form marked "Not accepted; under standard." Nothing more transpired until last month, when a calling-up notice was received, and as this was not complied with the man was arrested. The military representative stated he had made enquiries and ascertained that no pink form had been sent in this case, but that shortly after the passing of the second Military Service Act several calling-up notices had been sent out and returned to the office, and he contended that it was the man's duty to produce his papers as evidence of his non-liability for service whenever he might be called upon to do so. The man admitted having changed his address on 14th August, 1916, but showed that he had given notice thereof at once and received a fresh registration card bearing the new address, which was only some thirty yards removed from the former address; and he did not attend at the recruiting office to explain his position because he feared his rejection paper might be torn up and he be left without any evidence to resist arrest.

I submitted that my client, having offered himself for enlistment and been rejected by the military authority, was expressly excepted from service by Schedule 1, paragraphs 6, of the first Act, and could only be brought within section 3 (2) of the second Act by receiving a notice calling him up for further medical examination before 1st September, 1916. The military authority having

failed to send out such notice, the man was permanently excepted from liability to military service, and I asked for his discharge and for costs. The magistrate granted the application for discharge, but refused to allow costs on the ground that the proceedings had really resulted from the man's omission to produce his papers, when requested to do so.

27, Chancery-lane, W.C., Feb. 3. M. LOUIS ATTWOOD.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—I have been reading with great interest your very able series of articles on the Military Service Acts. With reference to this week's article I should like to invite your attention to regulation 45 c of the Defence of the Realm Regulations, dated 5th December last and published in your issue of 9th December, whereby the Army Council seeks to arrogate to itself authority to have practically anyone re-examined; the regulation does not say in terms what is to happen if a rejected man is passed for general service on such re-examination, but the regulation opens up a more interesting question than this, for, as it is clearly an attempt to get round the express provisions of the second Military Service Act, it would seem to be open to argument that the regulation is quite *ultra vires*.

As the regulation has frequently been put into force, I hope you will think it worth dealing with in a subsequent article.

G. GAVAN DUFFY.

4, Raymond-buildings, Gray's-inn, W.C., Feb. 5.

[This we propose to do.—ED. *S.J.*]

Estate Duty and the Valuation of Annuities.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—*De Frayne's case* (1916, 2 I. R. 456), on the effect of which I ventured to trouble you about two months ago, is one of so much interest that I venture once more to call attention to it.

It has happened that I have had to deal with more than one set of papers lately in which the mode of ascertaining for the purposes of estate duty the value of annuities charged on real estate has arisen, with the result that I have found the Commissioners insist that the decision that such value is to be ascertained by actuarial valuation applies only when it is a question of the amount to be deducted from the value of realty passing on a death in respect of annuities charged in favour of persons still living, and that where duty is payable in consequence of the death of an annuitant and the consequent cesser of the annuity, the value is still to be ascertained on the slice system as heretofore. A friend of mine in the profession tells me he has been dealt with in the same way.

I can very well understand the willingness of the authorities to accept actuarial valuations as the mode of ascertaining the value of the annuity when the question is what sum ought to be deducted from the value of the property passing and subject to duty, for in most cases the actuarial value will be found to work out at a very much lower figure than the value according to the slice method of valuation, and I suppose they will endeavour to get a rule established that the mode of ascertaining value is that directed in the *De Frayne case* when the value of the annuity has to be deducted, and that the slice system is to prevail when the duty is payable on the cesser of an annuity.

As regards the decision that section 7, sub-section 1, only applies to free and not to settled property, I expect the Inland Revenue Authorities will take an early opportunity of challenging that decision.

Hereford, Feb. 2. H.

[Our esteemed correspondent's former letter will be found *ante*, p. 98, and in the same issue (p. 95) we stated the effect of the *De Frayne case*.—ED. *S.J.*]

CASES OF THE WEEK.

Court of Appeal.

GAYER *v.* **GAYER.** No. 1. 5th and 19th December; 29th January.

DIVORCE—PRACTICE—EVIDENCE—AFFIDAVIT TO PROVE ADULTERY—WITNESSES RESIDING ABROAD—EXPENSE OF COMMISSION—DISCRETION OF JUDGE—MATRIMONIAL CAUSES ACT, 1857 (20 & 21 VICT. C. 85), S. 46—DIVORCE RULES, R. 188.

In any proceedings in the Divorce Court evidence of adultery must, as a rule, be given by the witnesses own oral evidence, subject to the possibility of cross-examination, whether the petition be defended or undefended. In exceptional circumstances, however, the judge may, in his discretion, grant leave to a party to prove adultery by affidavit, but leave ought not to be given merely because witnesses are resident abroad and in order to save the expense and trouble of a commission.

Decision of Shearman, J., *affirmed* (Scrutton, L.J., *dissenting*).

Appeal by the petitioner from a decision of Shearman, J., refusing leave to her to prove the adultery of the respondent by affidavit evidence, which she sought to do in order to save trouble and expense, as he was living abroad. The petitioner, Beatrice Mary Ellen Gayer, was married to the respondent, Hugh Walter Gayer, in 1899. There was one child of the marriage, born in November, 1900. The respondent deserted his wife in 1908, since when he had been living in America. The petitioner alleged that he was living in New York with a woman who passed as his wife, and had deserted her for two years and upwards. The respondent was served with the petition on 23rd August, 1916, but did not enter any appearance. On 7th November, 1916, petitioner issued a summons for leave to prove the adultery alleged by affidavit. The summons was supported by the affidavit of her solicitor, which stated that two named gentlemen in New York were material and necessary witnesses to prove the adultery alleged, and were the only persons known to Mrs. Gayer or to him who could be called to prove the alleged adultery. The affidavit added that the petitioner was a lady of limited means, and it would be a great saving of expense and trouble if such evidence was allowed to be taken by affidavit. Shearman, J., dismissed the summons, and the petitioner appealed. *Cur. adv. vult.*

THE COURT dismissed the appeal (SCRUTTON, L.J., dissenting).

Lord COZENS-HARDY, M.R.—This appeal raises a highly important question as to the propriety of admitting affidavit evidence in proof of adultery in proceedings in the Divorce Court. The jurisdiction of the Divorce Court is purely statutory. It has existed for sixty years. It has many peculiar features. No judgment for divorce can be obtained by consent. Allegations by a petitioner, if not denied by the respondent, are not to be taken as true, as they would be in litigation in other divisions of the High Court. The reason for these peculiarities is, I apprehend, that the Legislature has recognized that the dissolution of a marriage involves considerations of a public nature which do not exist when an ordinary contract between two persons is sought to be set aside. The Matrimonial Causes Act, 1857 (20 & 21 Vict. c. 85), which is still the governing statute, so far as the present appeal is concerned, provides in section 46 how evidence is to be taken. This section provides: "Subject to such rules and regulations as may be established as herein provided, the witnesses in all proceedings before the Court when their attendance can be had shall be sworn and examined orally in open Court: Provided that parties, except as hereinbefore provided, shall be at liberty to verify their respective cases in whole or in part by affidavit, but so that the deponent in every such affidavit shall, on the application of the opposite party or by direction of the Court, be subject to be cross-examined by or on behalf of the opposite party orally in open Court, and after such cross-examination may be re-examined orally in open Court as aforesaid by or on behalf of the party by whom such affidavit was filed." The language of the section is somewhat obscure, but it certainly does not entitle a petitioner, as of right, to prove adultery by affidavit in every case where the attendance of witnesses cannot be had in open court. The uniform practice has been to apply for and obtain an order giving liberty to prove by affidavit. Rule 188 of the Divorce Rules makes this clear. In the early days of the Court there was a good deal of discussion as to the extent to which the discretion given by section 46 ought to be exercised. The Court steadily set its face against allowing the fact of adultery to be proved by affidavit, although other facts necessary for proof of the petitioner's case, such as the marriage and domicile and separation—what Sir James Hannen in *Adams* v. *Adams* (29 L. T. 699) described as "the mere fringe of the case"—might be so proved. In recent years there has been a great relaxation in the practice, especially in undefended cases. And it has come to be considered sufficient to shew that the adultery alleged was in foreign parts, and that the costs of a commission would be heavy. Mr. Willis informed us that in undefended cases he had never known such an application to be refused. I presume the same relaxation would be allowed when the attendance of witnesses could be had only at a cost beyond the means of the petitioner. [His lordship then stated the facts of the case, and proceeded:] Mr. Justice Shearman dismissed the summons, and gave leave to appeal. He invited the Court of Appeal to give him some guidance. His opinion was in favour of the older practice and against the more modern view. We have had the advantage of the assistance of the Solicitor-General, as representing the King's Proctor. I think that it is our duty to help the learned Judge, but I disclaim any right to interfere with his discretion. It is clear to my mind that the discretion given by section 46 extends to an affidavit to prove adultery in exceptional circumstances. But I do not think that it is a reasonable ground for admitting the affidavit that the expense of a commission will be saved. The practice which existed for forty years seems to me to have been founded on good sense, and ought not to be lightly departed from. It is argued that a commission to take evidence is both expensive and unsatisfactory, and is no better than an affidavit. I cannot assent to this argument. Undefended cases in the Divorce Court are notoriously open to collusion, and the King's Proctor has practically no means of detecting it. The nature of the evidence required ought to be the same in an undefended action as in a defended action. It follows from what I have said that in the circumstances of the present case the

learned Judge was justified in refusing to make the order. The appeal must be dismissed.

WARRINGTON, L.J., gave judgment to the same effect.

SCRUTTON, L.J., delivered a long dissenting judgment, in the course of which he said he found no general rule in the Act of 1857, and he thought no such general rule should be followed: each case should be considered in its own circumstances. If the Judge had exercised his discretion on the facts of the case, he would have held that the Court could not have interfered. It would be enough to say this, but the Judge had asked for directions, and he thought that to a limited extent it was possible to give them. It had been made a reproach to the divorce law of England that it was a law for the rich, and not for the poor. Maule, J.'s well known ironical sentence in a bigamy case pointed out before the Act of 1857 that the law of England in its justice made no distinction between rich and poor, and said to both alike that they might have a divorce through a procedure which might cost £500 or so, and when the poor man said, "But my wife is living in adultery and I have not got 500 pence" replied that the just law of England made no difference between rich and poor. Since the Act, whilst both in civil cases and criminal cases the subject had justice brought to his country, in divorce he must bring his witnesses from Cornwall or Newcastle to London, and a poor man could often not get an undefended divorce without an expenditure of £40 or £50. Any High Court judge who had heard many cases of bigamy knew how many resulted from the inability of the poor man to find the money for divorce, and the desire of himself and the woman to look respectable by going through a second form of marriage. He (his lordship) took the view that it should be the aim of the Court to make its justice as cheap and accessible as was consistent with a reasonable amount of security against its being deceived. When the adultery was committed abroad, how was the evidence to be obtained? One alternative was a commission. When once it was agreed that the English court would dissolve marriage by reason of adultery committed abroad, without requiring the witnesses to attend the Court in person (and any other course would, he thought, be a denial of justice), he could see no such general advantage in commission evidence over affidavits as to lead to a general rule that adultery should never, or rarely, or only in special cases, be proved by affidavits in undefended cases. It was another thing to say that the Court was always bound to believe them. The fact that an affidavit had been prepared in this country and not in the country in which it was sworn might well be considered by the Court as an unsatisfactory feature, calling for very close examination of the circumstances. While the recent Poor Persons procedure had rendered it easier for poor people in England to obtain divorces in undefended cases, it was still open to objection that no funds had been provided for legal advisers or expenses of witnesses. This objection was specially true if commissions were to be required, as commissioners and lawyers in foreign countries would not work for poor persons for nothing, while the expenses of affidavits were comparatively slight. He did not think it possible to lay down any more general rule than that there was to be no rule against proving adultery in foreign countries by affidavit but that each case was to be dealt with on its own special facts. He would propose to allow the present appeal, and to remit the case to the Divorce Court for further consideration but his brothers disagreed.—COUNSEL, *W. O. Willis; Sir Gordon Hewart*, S.-G., and *D. Cotes-Preedy*. SOLICITORS, *Hiffe, Henley, & Sweet; The King's Proctor*

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

HOOD AND ANOTHER *v.* WEST END MOTOR CAR PACKING CO.
No. 2. 19th, 22nd, and 23rd January.

INSURANCE—MARINE—NON-DISCLOSURE OF MATERIAL FACTS—DECK CARGO—"HELD COVERED" CLAUSE—ERROR IN DESCRIPTION—"INCLUDING ALL LIBERTIES AS PER CONTRACT OF AFFREIGHTMENT"—INSTITUTE CARGO, CLAUSES 4, 7.

A motor-car was shipped by a packing company, acting as the agents of the owner for packing, forwarding, and insuring it for carriage to Messina, the shippers having "reserved to themselves the liberty to ship goods of any description on deck." No notice of this reservation was given by the shippers to the underwriters. The car was carried on deck, and wrecked by the action of the waves, and the underwriters refused to pay. In an action by the car-owner for damages against the packing company for not having obtained a valid insurance, the defendants pleaded that the policy was valid, and that under the "held-covered" clause and Clause 7 of the Institute Cargo Clauses, the underwriters were liable to pay the loss.

Held, that there had been a breach of contract by the shipping company, and that the underwriters were not liable for the damages under the policy.

Clauses 4 and 7 of the Institute Cargo Clauses considered and explained.

Decision of Rowlatt, J. (60 SOLICITORS' JOURNAL, 667; 1916, 2 *K. B.* 395), *affirmed.*

Appeal from a judgment of Rowlatt, J., in an action tried by him without a jury (reported 60 SOLICITORS' JOURNAL, 667; 1916, 2 K. B. 395). The facts sufficiently appear from the judgment.

SWINFEN EADY, L.J., in giving judgment, said the Hon. A. N. Hood (the plaintiff) had a motor-car which he wished sent to Sicily. He employed the defendants to pack, ship, and insure the car. It was damaged in transit, and he recovered judgment against the defendants for £500. The plaintiff suggested that the defendants had been negligent in employing one E. J. Murray as insurance broker. The defendants' contention was that the policy of insurance affected covered all risks, and that in the circumstances they were not liable for the amount for which the plaintiff had obtained judgment against them. The defendants offered to pack and get the car sent to Sicily for £31 10s. The insurance of all risks and breakages was to be 12s. 6d. per cent. and 20s. per cent. war risk. The General Steam Navigation Co. (Limited) gave a quotation for carrying the motor-car to Messina. The freight of the car packed was to be prepaid at a certain rate, plus 10 per cent., per ton, and the package was to be lifted in and out of the ship at shipper's risk, with liberty to carry on deck at shipper's risk. Now the defendants did the packing themselves, went to Messrs. Sheldon & Co. (London) (Limited), and saw them with regard to shipment and insurance. That company went to Mr. Murray, who was described as an outside broker, with reference to the insurance. In his evidence, he admitted he had had no experience in the business, and thought it quite an immaterial matter from an insurance point of view whether the car was carried on or under the deck. Not being a member of Lloyd's, he could not affect the insurance at Lloyd's, and he went to Messrs. Byas, Mosley & Co., and in the end it was through them that the insurance was arranged. Messrs. Sheldon & Co. prepared the bill of lading, in which the case was described as "one case, motor-car on deck at shipper's risk." At the time that the bill of lading was presented for signature the risk as to deck cargo was not there, but it was put in later, and it was clear that Messrs. Sheldon & Co. were fully aware that the car was to be shipped on deck, and there was evidence that when they asked Mr. Murray if being shipped on deck would make any difference, he had replied that it would not. Therefore the policy as effected by the chain of agents was an under-deck policy, and as regarded the body of it, as effected, it did not cover the motor-car on deck. Questions had arisen with regard to the Institute Cargo clauses of the policy, but the points this Court had to decide were really two: (1) What was the contract between the plaintiff and the defendants, and (2) had the defendants carried out that contract. The contract was that the defendants, in consideration of the payment made them, agreed to pack and freight the car to Messina, and to procure an effective insurance in respect of the carriage of the car by sea against all risks of breakages other than war risks, as the plaintiff had decided not to insure against war risks. Had they carried out that contract? It was conceded that the policy effected did not cover "deck risks," so far as the body of the policy was concerned. The underwriters were not informed by Messrs. Byas, Mosley & Co., the brokers, that the car was to be carried on deck. Though this was known to Messrs. Sheldon & Co. and to Mr. Murray, no notice was given by either of them of it to the underwriters. The defendants relied upon the Institute Cargo Clauses 4 and 7 with a view of assisting their defence that the policy was valid. On the hearing of this appeal no point was raised on Clause 7—the liberties of affreightment. Therefore the question turned upon Clause 4, which was as follows: "Deviation Clause.—Held covered at a premium to be arranged, in case of deviation or change of voyage or of any omission or error in the description of the interest, vessel or voyage." With regard to a clause of that kind, it had been held in *Thames and Mersey Insurance* v. *Van Laun*, referred to in section 376 of the last edition of Arnold, that it was an implied term of the contract, even if the clauses did not expressly say notice was to be given, that notice should be given to the underwriters within a reasonable time after the assured had been advised of the deviation. In the present case it was clear that no notice had been given the underwriters. There was this further point. According to the terms of the contract, the insurance against all risks was to be given to the plaintiff in consideration of certain payment, and the defendants set up that by the payment of some additional premium under clause 4 such risks could, and would, be covered under the policy. Even if they could set up that defence, they had entirely failed to prove it. There was certainly very strong evidence the other way. Many underwriters would not touch it if carried on deck. It would be a special bargain. For these reasons, he was of opinion that the defendants had entirely failed to prove that the policy which they did effect was one which at some extra premium would cover all risks and would fulfil the contract. But even if they had done so, it would not have fulfilled the contract, as they had a fixed price to cover all risks. There was a contract to do a thing, and they had failed to do it. The judgment in the Court below was right, and the appeal would be dismissed with costs.

BANKES and SCRUTTON, L.JJ., gave judgment to the same effect. Order accordingly.—COUNSEL, for the appellants, *Newbolt, K.C.*, and *Graham Mould*; for the respondents, *MacKinnon*, K.C., and *Spence*. SOLICITORS, *Richard Brooks; Capel Cure & Ball.*

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

Practice Notes.

APPLICATION FOR POSTPONEMENT OF CASES.

The Judges of the Chancery Division have agreed that the note at the foot of the King's Bench Division List, that all applications for the postponement of cases must be made not later than 2 p.m., shall apply to the Chancery Division. Neville, J., stated the reason to be

that owing to the reduced facilities for railway travelling parties coming to London from a distance, such as Liverpool or Manchester, would have to travel overnight.

ADMINISTRATION ACTIONS—FORMS OF INQUIRY.

The following forms of inquiry have been settled by the Judges for ascertaining persons interested under intestacies of real and personal estate:—

REAL ESTATE.

Who upon the death of A. B. became beneficially entitled to any real estate of his as to which he died intestate, and, if more than one, for what estates and interests, and whether any such persons are since dead, and, if so, who, by devise, descent, or otherwise, have become entitled to the real estate to which such persons so became entitled?

PERSONAL ESTATE.

Who upon the death of A. B. became beneficially entitled to any personal estate of his as to which he died intestate, and, if more than one, in what shares and proportions, and whether any such persons are since dead, and, if so, who are their legal personal representatives?

[Reported by L. M. MAY, Barrister-at-Law.]

WALTERS *v.* **WHITE.** Sargant, J. 12th January.

WAR—MORTGAGE—FORECLOSURE ABSOLUTE—INTEREST IN ARREAR—INCREASE OF RENT AND MORTGAGE INTEREST (WAR RESTRICTIONS) ACT, 1915 (5 & 6 GEO. 5, C. 97), S. 1, SUB-SECTION 4.

The proviso at the end of section 1, sub-section (4), of the Increase of Rent and Mortage Interest (War Restrictions) Act, 1915 (5 & 6 *Geo. 5, c. 97), under which the section does not affect the power of sale of a mortgagee in possession on 25th November*, 1915, *does not mean that in every case where a mortgagee was in possession his remedies are now limited to the exercising of his power of sale, but is only inserted* ex abundanti cautelâ. *It does not affect the obligation on the mortgagor to pay the interest and keep the property in repair as provided in the section, so that, where this has not been done, the case is not within the Act, and foreclosure absolute can be ordered. The retention of rents by the mortgagees is not a payment of interest by the mortgagors within the meaning of the section.*

This was a summons for foreclosure absolute, which the Judge had ordered to stand over for six months when last before him in July, 1916. In January, 1915, the plaintiffs took out an originating summons against the defendants, asking that a mortgage on certain freehold property given by one White, the defendants testator, might be enforced by foreclosure or sale, the plaintiffs having been mortgagees in possession for over six years. In April, 1915, by an order for foreclosure *nisi* made in the action and in the matter of the Courts (Emergency Powers) Act, 1914, it was ordered that the plaintiffs should be at liberty to proceed in the action, and the usual accounts were ordered, and that on payment within six months of the amount found to be due the plaintiffs should reconvey, but in default of such payment the defendants should be foreclosed. The order contained the following words: "And the order for foreclosure absolute is not during the continuance of the said act to be made without the leave of the Judge in chambers." The master certified the amount due, and the date fixed for redemption was 29th January, 1916. Before that date arrived the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, was passed, and came into operation. In January, 1916, the plaintiffs having received further rents, a further account was taken and the time for redemption enlarged to 10th March, 1916: but the defendants made default, and the plaintiffs accordingly took out this summons for foreclosure absolute. Counsel for the defendants, on whom the Judge held the onus lay, contended that the case came within section 1, sub-section (4), of the Increase of Rent, &c., Act, which provided that "it shall not be lawful for any mortgagee under a mortgage to which this Act applies during the continuance of this Act, and so long as . . . interest is paid and is not more than twenty-one days in arrear, and"—certain covenants are performed by the mortgagor—"and so long as the mortgagor keeps the property in a proper state of repair," and pays interest and instalments under any prior incumbrance, "to call in his mortgage or to take any steps for exercising any right of foreclosure or sale or for otherwise improving his security or for recovering the principal money thereby secured. Provided that this provision shall not . . . affect any power of sale exercisable by a mortgagee who was at the 25th of November, 1915, a mortgagee in possession." He contended (1) that the interest had been paid by the mortgagees retaining it out of the rents; (2) that the mortgagees could not rely on part of the property being out of repair, because (*a*) the mortgagors would not enter without committing a trespass, and (*b*) the mortgagees had received enough in rents to do the repairs themselves. He also argued that the proviso shewed that all the mortgagees other remedies except sale were postponed. Counsel for the plaintiffs contended (1) that the Act must be construed strictly; (2) that the mortgagees retention of rents was not a payment of interest within the section; (3) that the mortgagors had not kept the property in repair, and there was no obligation on the mortgagees to do so; and (4) that the words in the proviso as to exercising the power of sale were inserted only *ex abundanti cautelâ*.

SARGANT, J., after stating the facts, said:—I would have had no doubt that section 1, sub-section (4), postulated that a mortgagor, in order to shew that he was within it, must prove that he had paid the interest himself and has himself kept the property in repair, but for the words of the proviso to the section referring to the exercise of a power of sale by a mortgagee in possession. Here part of the property has not been kept in repair at all, and it is impossible to hold that it ought to be deemed to have been kept in repair, because the mortgagees might have applied the rents of the other parts in keeping it in repair, or because the mortgagees were in possession. It has been said that the effect of the words in the proviso as to the exercise of a power of sale by a mortgagee in possession means that in every case where a mortgagee is in possession his remedies are now limited to that of exercising his power of sale; but, on the whole, I think that the words have not that effect, but are inserted *ex abundanti cautelâ*. In confirmation of this view there is section 1, sub-section (*b*), of the Courts (Emergency Powers) Act, 1914, under which the remedies of which a mortgagee was deprived were not to include that "by way of sale of a mortgagee in possession," and the Act of 1915 only preserved the original exception contained in the Act of 1914. The case, therefore, is not within the Act of 1915. On the question of whether the Court shall exercise its discretion under the Acts, I have formed an opinion, but will not say how I should exercise my discretion without hearing counsel in chambers. As the mortgagees have received further rents, the only order at present will be for a further account, with liberty to apply in chambers after the account has been taken.—Counsel, *Ward Adams; Reddall*. SOLICITORS, *Gray & Dodsworth; Charles Rogers, Sons, & Abbott*.

[Reported by L. M. MAY, Barrister-at-Law.]

Re **HATTON. HOCKIN** *v.* **HATTON.** Neville, J. 11th January.

WILL—PARTLY PAID-UP SHARES—CALL—BONUS—INCOME OR CAPITAL.

Where a prosperous company with uncalled capital issued a circular to their shareholders stating simultaneously that a call of 10*s. per share had been made and a bonus of* 10*s. per share had been declared, payable on the same date, and the circular stated that unless the company were advised to the contrary the bonus would be applied in payment of the call,*

Held, on a summons by trustees holding shares in the company, that the bonus must be treated as capital and not income of the trust estate.

This was an originating summons raising (*inter alia*) the short point of whether a bonus on shares was to be treated as capital or income in the following circumstances. By the will of the testator his residuary estate was held upon trust for his wife for life, and after her death for an infant absolutely. Part of the residue consisted in 300 shares in an Australian company, called the United Insurance Co. (Limited), which the trustees under their powers in the will had retained *in specie*. The shares were £10 shares with £2 10s. paid up. The company was prosperous. In 1912 the company issued new shares, offering them *pro rata* to their shareholders at par in consideration of their paying £2 10s. per share on application. The trustees applied for and took up fifty-one shares in respect of their holding, and paid the £2 10s. per share out of the testator's estate. In February, 1913, the directors circularized the shareholders, stating that a call of 10s. per share had been made on all the shareholders, and also that a bonus of 10s. per share had been declared out of profits on all shares issued by the company. The call and the bonus were made payable on the same date, and the circular stated that unless the company were advised to the contrary before that date the bonus would be applied in payment of the call. The company had ample cash available for the bonus. The trustees received the circular too late to reply to it, and the bonus was applied in payment of the call. The question was whether the bonus belonged to the tenant for life or formed part of the capital of the estate.

NEVILLE, J., after stating the facts, said:—The bonus must be treated as capital of the estate. The company intended this bonus to be applied in payment of the call. If they had sued the trustees for the call the latter could have set off the bonus, and if the company were sued for the bonus they could set off the call.—COUNSEL, *Dighton Pollock; Ward Coldridge*, K.C., and *Whinney; Jenkins*, K.C., and *L. Whitmore Richards*. SOLICITORS, *Vizard, Oldham, & Co.; Markby, Stewart, & Co.*

[Reported by L. M. MAY, Barrister-at-Law.]

King's Bench Division.

WESTACOTT *v.* **HAHN.** Div. Court, 31st January; 1st February.

LEASE—COVENANTS—LESSEE'S COVENANT TO REPAIR—LANDLORD'S PROVISION OF MATERIALS—CONSTRUCTION—QUALIFICATION OF LESSEE'S COVENANT.

A lease contained a covenant by the lessee to repair the demised premises "at his own cost, being allowed all necessary materials for this purpose (when previously approved in writing by the lessor) and carting such materials free of costs. . . . ." The lessor did not call upon the lessee to repair, but the lessee having applied to the lessor to supply such materials, the lessor refused to supply them.

Held, that the landlord's stipulation to provide materials was merely

a qualification of the lessee's covenant, and not a separate and independent covenant, so that the lessee could not call upon the lessor to provide materials unless the lessor required the premises to be repaired under the lessee's covenant.

Special case stated by an arbitrator under section 19 of the Arbitration Act, 1889. By an indenture of lease of 23rd October, 1905, a certain farm and premises were demised to Westacott, the claimant, therein called the lessee, for twenty-one years from 29th September, 1905. The respondent, Hahn, was the assignee of the reversion from the lessors. The lease contained, amongst other covenants by the lessee, the following covenant: "And also will from time to time during the said term at his own cost, being allowed all necessary materials for this purpose (to be previously approved in writing by the lessors), and carting such materials free of cost a distance not exceeding five miles from the farm, when and so often as need shall require, well and substantially repair and maintain . . . amend and keep the farmhouse, stable, land, and premises, . . . and all the gates, posts . . . and bibcocks to the said premises belonging or appertaining, in, by and with all manner of needful and necessary reparations . . . . and amending whatsoever (damage by accidental fire excepted)." The lessor had not called upon or required the lessee to repair, but the case stated that the premises were not in the state of repair required by the covenant. The lessee, Westacott, made all necessary applications to the lessor to supply such materials, and in the arbitration the lessee claimed damages for the non-compliance of the lessor with such applications. The lessee contended (*a*) that the lessor was liable under the covenant before set out to allow, supply, or pay the cost of all materials necessary for enabling the lessee to carry out the obligation to repair; (*b*) alternatively, that if the lessor was not so bound, the lessee was entitled to give evidence of a custom of the country whereby the lessor would be bound to allow materials necessary for the repair of the premises. The lessor contended that the covenant in question was a covenant by the lessee only, and not by the lessor; that he was not bound to provide materials unless he had first called upon or required the lessee to repair the premises in accordance with the covenant; and that the allowance of materials was a mere qualification of the lessee's liability thereunder to repair.

Viscount READING, C.J., said:—The principal point in the case stated by the arbitrator was as to the construction of a covenant which appeared amongst the lessee's covenants. The question was whether the words as to the provision of materials by the lessor were to be construed as the lessor's separate and independent covenant, or only as a qualification of the lessee's covenant. In the former case the lessee could require the lessor to provide materials for the repair of the house, whether the lessor did or did not call upon him to repair under his, the lessee's, covenant. The object in view was to find out the intention of the parties; but the form of the covenant made this peculiarly difficult. It was not necessary that a covenant should be created by any particular form of words: *Wolveridge* v. *Steward* (1 C. & M. 644, 3 M. & Scott. 561). The law was stated in Roll's Abridgment, p. 518, in Viner, Bacon, Comyn, and Platt on Covenants. All these writers were in agreement, and what they stated was the law to-day. No case was cited to shew that they were wrong, though in argument it was said that they were not supported by authority. What was not shewn was that there was any decision shewing them to be wrong. The rule as so expressed is that if the thing to be done precedes the obligation to perform the covenant by the lessee, *primâ facie* it must be regarded as a qualification of the lessee's covenant; whilst if the thing to be done is to succeed the performance of the covenant then it is to be regarded as an independent covenant by the lessor. In general, where the construction contended for by one side would lead to an unreasonable result, this is an argument for adopting the alternative view contended for by the other side. Here, however, the contentions of both parties seem equally reasonable, so that this principle of reasonableness or unreasonableness is no help in construing the covenant. He came to the conclusion that the intention was not to create a separate and independent covenant by the lessor, but only to impose a qualification on the covenant by the lessee. An obligation to repair had been laid on the tenant, but he could not be called upon by the landlord to perform it until the landlord himself provided materials, nor could the landlord be called upon to provide the materials until he had required the tenant to repair. There was no separate and independent covenant by the landlord, and the first question must be answered in favour of the landlord. The second question was whether the lessee could give evidence as to a custom of the country in effect, it was said, amounting to the obligation to supply materials sought to be imposed on the lessor by the lessee under the lease. Evidence to this effect could only be given if the alleged custom were not inconsistent with the terms of the lease: *Hutton* v. *Warren* (1 M. & W. 466). Such a custom, if proved, would clearly be inconsistent with the provisions of this lease. This being so, the second question must therefore also be answered in favour of the landlord.

RIDLEY, J., concurred.

COLERIDGE, J., in a dissenting judgment, thought that the intention of the parties was to create separate independent covenants, and that the first question should be answered in favour of the tenant. Case remitted to the arbitrator accordingly.—COUNSEL. *J. B. Matthews*, K.C., and *W. E. Vernon*, for the lessor: *A. Powell*, K.C., and *Stuart Bevan*, for the lessee. SOLICITORS. *H. H. Wells & Sons*, for the lessor: *Savery & Stevens*, for the lessee.

[Reported G. H. KNOTT, Barrister-at-Law.]

New Orders, &c.

War Orders and Proclamations, &c.

The *London Gazette* of 2nd February contains the following:—

1. An Order in Council, dated 2nd February, varying the Statutory List under the Trading with the Enemy (Extension of Powers) Act, 1916. Additions are made as follows:—Argentina and Uruguay (10), Bolivia (5), Brazil (21), Chile (6), Colombia (1), Denmark (6), Japan (6), Morocco (3), Netherlands (2), Netherlands East Indies (4), Norway (4), Peru (7), Spain (19), Sweden (6), Venezuela (1). There are also a number of removals from and variations in the list. The note printed *ante*, page 184, as to obtaining through the Foreign Trade Department substitutes for black-listed firms, is repeated. A List consolidating all previous lists was published on 22nd December, 1916 (The Consolidating List, No. 15A), which, together with the lists of 5th and 19th January, 1917 (*ante*, pp. 184, 220), and the present list, gives the full Statutory List to date.

2. An Order in Council, dated 2nd February, further amending the Proclamation, dated the 10th day of May, 1916, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, whereby the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited. A number of chemicals and manures are transferred to Class A; that is, the exportation is prohibited to all destinations: see 60 SOLICITORS' JOURNAL, p. 482.

3. A Foreign Office Notice, dated 2nd February, that certain additions or corrections have been made to the lists published as a supplement to the *London Gazette* of 11th December, 1916, of persons to whom articles to be exported to China and Siam may be consigned.

4. Two Orders of the Minister of Munitions, dated 2nd February (printed partly below), relating to dealings in Lead and to Locomotive Engines.

5. An Army Order, dated 2nd February (printed below), relating to Hides.

6. Admiralty Notices to Mariners as follows:—

(1) Notice No. 113 of the year 1917, dated 27th January, relating to English Channel, North Sea Southern Portion, with Rivers Thames and Medway and Approaches:—Pilotage and Traffic Regulations. This is a revision of the Former Notice No. 94 of 1917, which is cancelled.

The following regulation is repeated:—

All vessels, other than those of British Nationality or those of the Allied Nations, are prohibited from entering the Medway and Swale rivers.

All Neutral Aliens are prohibited from entering the Medway and Swale rivers in British vessels, and this applies to Aliens carried in British ships or barges as passengers or part of crew; the limits of the prohibited area are defined as from the Outer Bar buoy in the River Medway to Rochester bridge, and the whole of the River Swale from the light on Queenborough spit to Columbine spit buoy. Attention is drawn to the necessity of shipowners and charterers satisfying themselves that no Neutral Aliens are on board vessels sent to the Rivers Medway and Swale.

(2) A Notice, dated 25th January (printed below), of a new British danger area: see *ante*, p. 236.

(3) Notice No. 126 of the year 1917, dated 31st January, relating to England, South-East Coast.—North Foreland to Beachy Head—Regulations respecting Yachts and Pleasure Boats. This is a revision of Former Notice No. 1021 of 1915, which is cancelled.

The *London Gazette* of 6th February contains the following:—

7. An Order in Council, dated 6th February (printed below), making new Defence of the Realm Regulations.

8. An Order in Council, dated 6th February (printed below), further amending the Aliens Restriction (Consolidation) Order, 1916.

9. An Order in Council, dated 6th February (printed below), prescribing the date as from which certain powers and duties are to be transferred to the Minister of Pensions.

10. An Order in Council, dated 6th February (printed below), conferring additional powers on the Food Controller.

11. An Order in Council, dated 6th February (printed below), appointing the members of the Air Board.

12. A Foreign Office Notice, dated 5th February, making additions to the list of persons and bodies of persons to whom articles to be exported to Liberia may be consigned.

Dealings in Lead.

ORDER.

Ministry of Munitions of War.

2nd February, 1917.

The Minister of Munitions, in exercise of the powers conferred upon him by the Defence of the Realm (Consolidation) Act, 1914, the

Defence of the Realm (Amendment) No. 2 Act, 1915, the Defence of the Realm (Consolidation) Regulations, 1914, the Munitions of War Acts, 1915 and 1916, and all other powers thereunto enabling him, hereby orders as follows :—

(1) No person shall as from the date hereof until further notice purchase, sell or, except for the purpose of carrying out a contract in writing existing prior to such date for the sale or purchase of lead, enter into any transaction or negotiation in relation to the sale or purchase of lead situated outside the United Kingdom except under and in accordance with the terms of a licence issued under the authority of the Minister of Munitions.

(2) No person shall as from the date hereof until further notice purchase or take delivery of any lead situated in the United Kingdom except under and in accordance with the terms of a licence issued under the authority of the Minister of Munitions, or sell, supply or deliver any such lead to any person other than the holder of such a licence and in accordance with the terms thereof; provided that no such licence shall be required in the case of any sale, purchase or delivery of such lead.

(a) For the purpose of a contract or order for the time being in existence certified to be within Classes "A" or "B" of Circular L.33 as to Control of Output issued by the Minister of Munitions on the 31st day of March, 1916, where the price paid upon such sale or purchase does not in the case of virgin pig lead exceed £29 per ton net and in the case of remelted lead, or old or scrap lead, exceed £26 per ton net.

(b) For the purpose of necessary repairs or renewals involving the use of not exceeding 1 cwt. of such lead.

(3) [*Restricts the use of lead for manufacture or work.*]

(4) [*Requires monthly returns of lead to be made.*]

(5) For the purpose of this Order the expression lead shall mean pig lead, whether virgin or remelted, sheet lead, lead pipe, and old and scrap lead or any of them.

(6) All applications for licences to purchase or use lead shall be made to :—

The Director of Materials (A.M.2.(E)),
Hotel Victoria,
Northumberland Avenue,
London, S.W.,

and marked "Lead Licence."

NOTE.—Licences to purchase and take delivery of lead situated in the United Kingdom will usually be granted by the Minister of Munitions under the above Order for necessary repairs and renewals in the ordinary course of trade, and will also be granted for any other purposes which may be approved by the Minister of Munitions, including manufacture for the purposes of Export Trade.

Every applicant for a licence must state the amount of metal required by him per month and the use to which it will be put.

Any person acting in contravention of or failing to comply with the above Order will be guilty of an offence under the Defence of the Realm Regulations and be liable to penalties of fine and imprisonment.

Locomotive Engines.

ORDER.

Ministry of Munitions of War,
2nd February, 1917.

The Minister of Munitions, in exercise of the powers conferred upon him by the Defence of the Realm (Consolidation) Act, 1914, the Defence of the Realm (Amendment) No. 2 Act, 1915, the Defence of the Realm (Consolidation) Regulations, 1914, the Munitions of War Acts, 1915 and 1916, and all other powers thereunto enabling him, hereby orders that all persons (other than Railway Companies) owning or having in their possession or under their control any Steam or Petrol Locomotive Engine or Engines in Great Britain shall within ten days from the date hereof send in to the Deputy Director-General of Railway Material Licences, Ministry of Munitions, Whitehall Place, London, S.W., Returns containing the following particulars with regard to such engine or engines :—

(a) Type of Locomotive.
(b) Steam or Petrol driven.
(c) Name or number of Locomotive.
(d) Owner's name and address.
(e) Maker of Locomotive.
(f) Date on which Locomotive was built.
(g) Gauge of Railway.
(h) Maximum height ft. ins. and width ft. ins. of Locomotive.
(i) Work (if any) on which Locomotive employed.
(j) Weight and general description,

and to make such further Returns concerning any such engine or engines as may hereafter be required by the Deputy Director-General of Railway Material Licences.

Hides.

ARMY COUNCIL ORDER.

War Office,
2nd February, 1917.

In pursuance of the powers conferred upon them by the Defence of the Realm (Consolidation) Regulations, 1914, the Army Council hereby regulate and restrict the purchase, sale, delivery of or payment for or other dealing in any Hides of the descriptions specified in Schedule "A" hereto annexed as follows, that is to say :

1. No person, unless holding a special permit from the Director of Army Contracts for the purpose, shall purchase, sell, deliver, pay for, or enter into any transaction or negotiation in relation to the purchase, sale, delivery of or payment for, any Hides of the descriptions aforesaid at a price exceeding by more than one per cent. the price at which the said Hides were sold by or on behalf of the Importer thereof into the United Kingdom.

2. The following persons, unless holding a special permit from the Director of Army Contracts for the purpose, shall not purchase, sell, deliver, pay for, or enter into any transaction or negotiation in relation to the purchase, sale, delivery of or payment for, any Hides of the descriptions aforesaid, that is to say :—

(a) Any person deemed by the Director of Army Contracts to be a Hide Broker carrying on business in accordance with the custom and usage prevailing in the London market.

(b) Any person who has infringed any provision or condition of this or of any other paragraph of this Order or of any permit issued thereunder.

3. In addition to all other restrictions imposed by this Order, no Tanner shall purchase any Hides of the descriptions aforesaid without giving to the seller a guarantee in the form set out in Schedule "B" hereto annexed and no person shall sell or deliver such Hides to a Tanner without the receipt of such guarantee.

4. It shall be the duty of all parties to any of the transactions therein specified to require or disclose, as the case may be, all such information as may be necessary for or required by such parties as aforesaid or by the Director of Army Contracts for the purpose of satisfying them or him that the provisions of this Order have not been contravened.

5. Permits hereunder may be issued by or on behalf of the Director of Army Contracts whereby any further and other restrictions or conditions may be imposed in respect of any of the transactions herein specified.

6. All persons engaged in any of the transactions herein specified shall cause books to be kept in which shall be entered forthwith the name, address and trade or occupation of the persons with whom any such transactions have been carried on, and full details as to the nature of such transactions. All such persons shall furnish to the Director of Army Contracts such particulars as to their business or to any such transactions as may be required on his account.

7. Nothing in this Order shall apply to persons engaged solely in the shipment, forwarding, carriage, storage or insurance of Hides.

R. H. Brade.
By Order of the Army Council.
15th December, 1916.

Enquiries relating to this Order should be made by letter to the Director of Army Contracts, Raw Material Section, Imperial House, Tothill Street, S.W.

SCHEDULE A.

All Hides, Cow, Ox and/or Bull imported into the United Kingdom of the undermentioned weights :—

Wetsalted, 45 lbs. and upwards.
Drysalted, 25 lbs. and upwards.
Dry, 18 lbs. and upwards.

SCHEDULE B.

I, ... of....., in consideration of the permission granted to me, notwithstanding the Order of the Army Council dated the ..... day of ....., 1916, and made under the Defence of the Realm (Consolidation) Regulations, 1914, hereby undertake and guarantee to put the Hides this day purchased by me from ....., of..... into work for the production of leather suitable for military requirements.

Admiralty Notice to Mariners.

No. 104 of the year 1917.

NORTH SEA.

Caution with regard to Dangerous Area.

Caution.

In view of the unrestricted warfare carried on by Germany at sea by means of mines and submarines, not only against the Allied Powers, but also against Neutral shipping, and the fact that merchant ships are constantly sunk without regard to the ultimate safety of their crews, H.M. Government give notice that on and after the 7th February, 1917; the undermentioned area in the North Sea will be rendered dangerous to all shipping by operations against the enemy, and it should therefore be avoided.

Dangerous Area.

The area comprising all the waters, except Netherlands and Danish territorial waters, lying to the southward and eastward of a line commencing four miles from the coast of Jutland in lat. 56° 00′ N., long. 8° 00′ E., and passing through the following positions—lat. 56° 00′ N., long. 6° 00′ E., and lat. 54° 45′ N., long. 4° 30′ E., thence to a position in lat. 53° 27′ N., long. 5° 00′ E., seven miles from the coast of Holland.

To meet the needs of Netherlands coastal traffic, which cannot strictly confine itself to territorial waters owing to navigational difficulties, a safe passage will be left southward of a line joining the following points :—

Lat. 53° 27′ N., long. 5° 00′ E.
,, 53° 31½′ N., ,, 5° 30′ E.
,, 53° 34′ N., ,, 6° 00′ E.
,, 53° 39′ N., ,, 6° 23′ E.

Authority.—The Lords Commissioners of the Admiralty.

By command of their Lordships,
J. F. Parry,
Hydrographer.

Hydrographic Department, Admiralty,
London, 25th January, 1917.

New Defence of the Realm Regulations.

ORDER IN COUNCIL.

[Recitals.]

It is hereby ordered, that the following amendments be made in the Defence of the Realm (Consolidation) Regulations, 1914 :—

Cultivation of Land.

1. [Makes additions to Regulation 2p, which applies to Ireland only.]

Compulsory Use of Patents for Drugs for Venereal Diseases.

2. The regulation numbered 16a, which, by Order in Council dated the twenty-fourth day of January, nineteen hundred and seventeen, was directed to be inserted after Regulation 16, shall be omitted at that place, and in lieu thereof shall be inserted after Regulation 40n and numbered 40nn. [See *ante*, p. 235.]

Despatch of Parcels to Neutral Countries.

3. After Regulation 24s [*ante*, p. 59] the following regulation shall be inserted :—

"24c. The Admiralty or Army Council may, either—

(*a*) generally by order, or

(*b*) in the case of particular persons by written notice,

(which order or notice may be varied from time to time) prohibit the despatch of parcels or samples to any neutral country or countries in Europe, except with such permission or on such conditions as may be specified in the order or notice, and any person affected by any such order or notice who fails to comply therewith shall be guilty of an offence against these regulations; and if such person is a company, every director and officer of the company shall also be guilty of an offence against these regulations unless he proves that the failure to comply took place without his knowledge or consent.

"For the purposes of this regulation the expression 'parcels' shall include parcels sent by parcels post or shipped on parcels receipt, and the expression 'samples' shall include samples sent by parcels post and by sample post.

"This regulation shall be in addition to, and not in derogation of, the provisions of any enactment, order, proclamation, or regulation respecting the export of merchandise or trading with the enemy, and shall not prejudice or affect the powers of censoring postal correspondence."

Dealings in Arms and Explosives.

4. In Regulation 30, after the words "manufacture, sale," there shall be inserted the word "purchase"; after the words "parts of military arms" there shall be inserted the words "air-guns and air-rifles"; and after the word "sells" there shall be inserted the word "purchases."

Restriction on Chartering Ships.

5. After Regulation 39d [*ante*, p. 205] the following regulation shall be inserted :—

"39e. Where in compliance with directions from the shipping controller a registered ship is so altered that any space on the upper deck becomes a permanently closed-in space within the meaning of paragraph (5) of Rule I. of the second schedule to the Merchant Shipping Act, 1894, the ship shall not for the purposes of section forty-eight of that Act (as amended by any sub-

sequent enactment) be deemed, unless the owner of the ship so desires, to have been so altered as not to correspond with the particulars relating to her tonnage or description contained in the register book, if the tonnage particulars of the space as altered are entered on the certificate of registry of the ship."

Attendance of Police at Meetings.

6. After Regulation 51A the following regulation shall be inserted :—

"51B. Where a competent naval or military authority, or any superior officer of police, is of opinion that a meeting or assembly is being or about to be held of such a character that an offence against these regulations may be committed thereat, he may authorize in writing a police constable or other person to attend the meeting or assembly, and any police constable or person so authorized may enter the place at which the meeting or assembly is held and remain there during its continuance.

"In this regulation the expression 'superior officer of police' means an officer of police of a rank superior to that of sergeant.

"The powers given by this regulation shall be in addition to and not in derogation of any other powers of competent naval or military authorities, constables, or superior officers of police."

Trial by Courts Martial.

7. In the second paragraph of Regulation 57, for "28 (first paragraph)" there shall be substituted "28A."

6th February.

New Aliens Restriction Regulations.

ORDER IN COUNCIL.

[Recitals.]

It is hereby ordered as follows :—

1. The following Article shall be substituted for Article 4 of the Aliens Restriction (Consolidation) Order, 1916 (hereinafter referred to as the principal Order) :—

"4. Without prejudice to any other provisions of this Order, a person shall not land at any port in the United Kingdom except after examination by an aliens officer, and an alien shall not land at any port in the United Kingdom without the permission of an aliens officer, and where such permission is granted subject to compliance with any conditions the alien shall comply with those conditions :

"Provided that in granting or refusing permission, or in attaching conditions to the grant of permission, an aliens officer shall act in accordance with general or special instructions of a Secretary of State, and any refusal of permission may be revoked, and any conditions attached to the grant of permission may be revoked or varied by a Secretary of State."

2. In Article 7 after the words "an alien" there shall be inserted "or other person."

3. The following Article shall be inserted after Article 10 of the principal Order :—

"10A. Without prejudice to any other provisions of this Order a person shall not embark at any port in the United Kingdom except after examination by an aliens officer, and an alien shall not embark at any port in the United Kingdom without the permission of an aliens officer :

"Provided that, in granting or refusing permission, an aliens officer shall act in accordance with general or special instructions of a Secretary of State, and any refusal of permission may be revoked by a Secretary of State."

4. The following amendments shall be made in Article 22A of the principal Order :—

In sub-section (5) and sub-section (6) the words "Board of Trade" shall be omitted ;

In sub-section (7), for the words "Board of Trade" there shall be substituted the words "Minister of Labour," and the words "or Board" shall be omitted.

5. In Article 22B, for the words "Board of Trade" wherever those words occur, there shall be substituted the words "Minister of Labour."

6. In Article 27 of the principal Order the words "lands or embarks without the permission of an aliens officer, or" shall be omitted.

7. In Article 31, at the end of the definition of "munitions work," there shall be inserted the following definition :—

"The expression 'labour exchange' means a labour exchange established or assisted under the Labour Exchanges Act, 1909."

6th February.

Ministry of Pensions.

ORDER IN COUNCIL.

Whereas by the Ministry of Pensions Act, 1916, there are transferred to the Minister of Pensions certain powers and duties of the Admiralty, the Commissioners of the Royal Hospital for soldiers at Chelsea, the Army Council and the Secretary of State for the War Department :

And whereas it is further provided by the said Act that His Majesty may by Order in Council fix the time or times as from which the several powers are to be transferred to the Minister :

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

(1) The date as from which the said powers and duties are to be transferred to the Minister of Pensions shall be the 15th day of February, 1917.

(2) This Order may be cited as the Ministry of Pensions (Transfer of Powers) Order, 1917.

6th February.

The Food Controller.

ORDER IN COUNCIL.

Whereas under section four of the New Ministries and Secretaries Act, 1916, it is provided, amongst other things, that the Food Controller appointed under that Act is to have such powers or duties of any Government department or authority, whether conferred by statute or otherwise, as His Majesty may by Order in Council transfer to him or authorize him to exercise or perform concurrently with or in consultation with the Government department or authority concerned :

Now, therefore His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

1. For the purpose of giving the Food Controller concurrent powers under sub-section (2) of section one of the Defence of the Realm (Amendment) (No. 2) Act, 1915, that enactment shall be read as if the Food Controller were specified therein in addition to the Admiralty or Army Council.

2. This Order may be cited as the Food Controller (Concurrent Powers) Order, 1917.

6th February.

The Air Board.

ORDER IN COUNCIL.

Whereas it is provided by section 7 of the New Ministries and Secretaries Act, 1916, that it shall be lawful for His Majesty to establish an Air Board, and that members of the Air Board established under that Act shall be appointed in such manner and subject to such provisions as His Majesty may by Order in Council direct :

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

1. The Air Board shall, until it is by Order in Council otherwise directed, consist, in addition to the President, of the following :—

(*a*) A Parliamentary Secretary of the Board ;

(*b*) The Lord Commissioner of the Admiralty who is charged with the direction of the Naval Air Services ;

(*c*) The member of the Army Council who is charged with the direction of Military Aeronautics ;

(*d*) The Controller of Aeronautical Supplies and the Controller of the Petrol Engine Department, of the Ministry of Munitions ;

(*e*) Additional members as may from time to time be found desirable.

2. In the event of one or other of the officers named under the letters (*b*), (*c*), (*d*) above being unable to attend a meeting of the Board the Department to which he belongs may designate an officer to attend in his place.

3. Members of the Air Board other than those who are appointed in virtue of the holding of certain offices shall be appointed by the President of the Board.

4. Members of the Air Board appointed in virtue of the holding of certain offices shall continue to be members of the Board so long as they hold those offices. Members appointed otherwise than as aforesaid shall hold their appointments at the pleasure of the President of the Board.

5. This Order may be cited as the Air Board Order, 1917.

6th February.

The New German Blockade.

THE BARRED ZONES.

The memorandum which forms an annexe to the German Note to America, to which we refer under "Current Topics," reads as follows :—

From 1st February, 1917, all sea traffic in the hereafter designated barred zones (*Sperrgebiete*) around Great Britain, France, and Italy,

and in the Eastern Mediterranean, will without further notice be prevented by all weapons. Such barred zones are :—

(A.) (In the North Sea.)—The area around England and France, delimited by a line at twenty sea miles distance along the Dutch coast to the Terschelling Lightship degree of longitude, from the Terschelling Lightship to Udsire (off the Norwegian coast), thence in a line over a point 62 degrees north latitude, 0 longitude, to 62 degrees north, 5 degrees west; further to a point three miles south of Faröe, thence over a point 62 degrees north, 15 degrees west; then 57 degrees north, 20 degrees west, 47 degrees north, 20 degrees west; further to 43 degrees north, 15 degrees west; then along latitude 43 degrees north to twenty sea miles from Cape Finisterre, and at twenty sea miles distance along the north coast of Spain to the French frontier.

(B.) (In the South Mediterranean.)—To neutral shipping the sea area remains open west of a line drawn from Point de Les Piquettes (Gulf of Lyons) to 38 degrees 20 minutes north and six degrees east, as well as north and west of a strip sixty sea miles wide, along the North African coast, beginning at 2 degrees west longitude. In order to connect this sea area with Greece a strip twenty sea miles wide runs north or east respectively of the following line :—38 degrees north and 6 degrees east, to 38 degrees north and 10 degrees east, to 37 degrees north and 11 degrees 30 minutes east, to 34 degrees north and 11 degrees 30 minutes east, to 34 degrees north and 22 degrees 30 minutes east. From here a strip twenty sea miles wide runs west of longitude 22 degrees 30 minutes east into Greek territorial waters.

Neutral ships which navigate the barred zones will do so at their own risk. Even though provision be made that neutral ships which on 1st February are *en route* to ports in the barred zones will be spared during an appropriate period, it is nevertheless urgently advisable that they be directed by all means available into other routes. Neutral ships which are lying in harbours in the barred zones can with equal security still leave the barred zones if they depart before 5th February and take the shortest route to a free zone.

[There is also provision for the traffic of regular American passenger steamers—*i.e.*, one steamer a week—to Falmouth only by a defined route on which "no German mines will be laid," and for the passage of a Dutch paddle-steamer each weekday between Flushing and Southwold.]

War Loan and Partners' Death Duties.

The Lords Commissioners of the Treasury announce that stock and bonds of the Five per Cent. War Loan, 1929-1947, and of the Four per Cent. War Loan, 1929-1942 (income-tax compounded) which have formed part of the assets of a partnership for a period of not less than six months immediately preceding the date of death of a partner, or have formed part of such assets continuously up to the date of the partner's death from the date of the original subscription or application for conversion, will be accepted by the Commissioners of Inland Revenue in satisfaction of amounts due on account of death duties on the death of such partner, on the terms indicated in the prospectus dated 11th January—namely, at their respective issue prices with due allowance for any unpaid interest due thereon. For this purpose, "B" Stock and Bonds and "C" Stock and Bonds will be treated as equivalent to corresponding holdings of the New Loan.

Societies.

The Belgian Lawyers Relief Fund.

SUMMARY OF RECEIPTS AND PAYMENTS FOR YEAR ENDING 31ST DECEMBER, 1916.

RECEIPTS.

	£ s. d.	£ s. d.
To Balance on hand at 31st December, 1915 represented by :— Cash at Bankers—		
On Deposit Account	1,000 0 0	
On Current Account	300 15 7	
Cash in Hand	8 11 8	
		1,309 7 3
To Subscriptions, &c., received :—		
Prior to issue of Second Appeal	149 18 1	
Subsequent to issue of Second Appeal as announced in the "Solicitors' Journal"...	2,279 10 11	
		2,429 9 0
To Interest on Deposit Account		42 16 2
To Cash received in repayment of Advances		4 0 0
		£3,785 12 5

PAYMENTS.

	£ s. d.	£ s. d.
By Amounts advanced to Belgian Lawyers, &c.		1,712 13 10
„ Gifts and Christmas Presents		134 17 6
„ Printing, cost of issuing appeals, &c. ...	159 18 2	
„ Rent, Lighting, Heating, and Cleaning ...	149 2 10	
„ Assistant Secretary's Salary	185 0 0	
„ Clerical assistance	10 0 0	
„ Telephone Charges	7 10 0	
„ Sundry Disbursements, Petty Cash, &c....	16 15 11	
		528 6 11
„ Balance on Hand at 31st December, 1916, represented by— Cash at Bankers—		
On Deposit Account	1,300 0 0	
On Current Account	99 14 2	
Cash in Hand...	10 0 0	
		1,409 14 2
		£3,785 12 5

We have examined the foregoing Statement of Receipts and Payments with the relative vouchers and certify it to be in accordance therewith. We have obtained from the Bankers Certificates confirming the balances in their hands at 31st December, 1916.

5, London Wall-buildings, London, E.C.,
31st January, 1917.

DELOITTE, PLENDER, GRIFFITHS & Co.,
Hon. Auditors,
Chartered Accountants.

Law Association.

The usual monthly meeting of the directors was held on 1st February, 1917, Mr. A. E. Pridham in the chair. The other directors present were :—Mr. T. H. Gardiner, Mr. N. Chaplin, Mr. P. E. Marshall, Mr. C. F. Leighton, Mr. W. M. Woodhouse, and the secretary, Mr. E. E. Barron. A sum of £55 was voted in relief of deserving cases; eight new members were elected, and other general business transacted.

Calling Up of Rejected Men.

At Greenwich Police Court last Saturday, says the *Times*, Mr. Boyd gave his reserved decision in a test case having reference to the calling up of a man who had been rejected as medically unfit for service.

The defendant was Samuel Thomas Kay Boots, of Ashburton-avenue, Shirley-road, Croydon, who was summoned for failing to answer his call-up on 2nd January, his defence being that he had, after attesting on 10th December, 1915, been medically rejected by a Medical Board at Camberwell Baths on 1st March 1916, when he received the certificate marked "Not accepted. Medically unfit." He considered the certificate in March last was his discharge from the Army Reserve.

Mr. Boyd, in giving judgment, said he found that the offence charged against the defendant of being an absentee was proved. The defendant had never received a certificate exempting him from service as an enlisted and attested soldier of His Majesty's forces, and whatever he might have thought to the contrary, his medical rejection at Camberwell did not discharge him from service for which he originally and voluntarily enlisted under the Derby group system. He, no doubt, honestly thought that he was discharged on the authority of his medical rejection, but that was not final without the certificate of discharge which the regulations required, and which had never been granted. He had also claimed to be not liable for military service because he did not receive written notice before 1st September, 1916, but this contention was not good in law, because the remedy provided was an application for discharge, which had never been applied for and never granted.

The magistrate intimated that he did not intend to impose a penalty, as he thought the defendant acted throughout in good faith.

In a recent case, in which the circumstances were similar, Mr. De Grey upheld the defendant's contention that he had ceased to be liable for military service.

Privilege of Solicitors and the Defence of the Realm Regulations.

The result of the trial by General Court-martial in Dublin on 20th January of Hugh O'Brien Moran, solicitor, Limerick, and James Ryan, secretary of the Limerick county board of the Gaelic Athletic Association, was officially announced in Dublin on the 1st inst. Both men were charged under the Defence of the Realm Act, Moran with having unlawfully published in open court certain confidential documents issued by the Royal Irish Constabulary in Dublin, and Ryan with having refused to state to the military when ordered to do so the source from which the documents were procured.

Both of the accused have been found guilty. Moran has been sentenced to six months' imprisonment, without hard labour, of which the General Officer Commanding-in-Chief has remitted 112 days, and Ryan has been sentenced to three months' imprisonment, without hard labour, of which 56 days have been remitted (*see ante*, pp. 188, 287).

Grand Juries.

Mr. Justice Darling, addressing the Grand Jury at the opening of the Hants Assizes at Winchester on Wednesday, says the *Times*, said that there had been a very considerable discussion in some newspapers, and particularly in the *Times*, as to whether the institution of the Grand Jury should be allowed to continue or not. The Grand Jury was one of the oldest institutions in the country, and it began at a time when the legal procedure of the country was very different from what it now was.

But nowadays practically the only duty of the Grand Jury was to survey bills of indictment. In cases involving the death of an individual, however, there was an anomaly, for although the Grand Jury might throw out the bill, the man charged was brought before a petty jury on the coroner's warrant, and in most cases no evidence was offered. His lordship went on to quote from the report of the Royal Commission on the delay in the King's Bench Division, of which he was a member, and which recommended "that the Grand Jury now required at Assizes and Quarter Sessions be discontinued. This change can only be made by statute, and certain incidental changes in procedure would be required, but these are few and simple." What chiefly weighed with the Royal Commission was this: In order that the Grand Jury might consider the bills presented to it, it was necessary that every single witness in every single case in the calendar should attend at the Assizes on the first day. If it were not for the Grand Jury being summoned it would not be necessary to call all those witnesses on the first day; it would be possible for the judges to do as was done with the civil cases in the High Court—fix a certain number of cases each day and call only those witnesses concerned.

Of course it could be demonstrated that in the past Grand Juries had done good work in preventing injustice, but, having in view the careful consideration which magistrates invariably gave to cases before committal, and especially having regard to the great saving of time and expense by reducing the number of witnesses called at the first day of Assizes, he was of opinion that the institution of the Grand Jury might with advantage be abolished.

A Reuter's telegram from Paris, dated 6th February, says:—A *poilu* back on leave found his house without a roof and his wife turned out. The building had been sold to a new owner, who wanted the ground for a cinema. The soldier brought an action and the Court gave a verdict in his favour, deciding that the landlord must provide a suitable lodging for him, or failing that pay a sum sufficient to procure the same during the duration of hostilities and for six months after.

Obituary.

Qui ante diem periit,
Sed miles, sed pro patria.

Captain J. Maurice Savory.

Captain Maurice Jeffery Savory, Duke of Wellington's Regiment, who died of wounds on 3rd February, was the eldest son of Mr. and Mrs. E. J. C. Savory, of The Red Lodge, Woking. Educated at Winchester, he had entered the legal profession, and was articled to his father (61, Carey-street, W.C.), but on the outbreak of war obtained a commission as temporary second lieutenant in the 9th Battalion Duke of Wellington's West Riding Regiment. He went to the front in July, 1915, was promoted captain in January, 1916, was severely wounded in April, 1916, and had only recently returned to the front.

Legal News.

Appointments.

Mr. Frederick Whinney, Mr. William Llewellyn Williams, K.C., M.P., and Mr. Ward Coldridge, K.C., have been elected Benchers of the Honourable Society of Lincoln's Inn, in succession to the late Right Hon. Sir R. L. Vaughan Williams, Mr. Edward Cutler, K.C., and Mr. A. H. Jessel, K.C., respectively.

Information Required

DORCAS MARIA BALL, deceased, Weston-super-Mare.—Will any solicitor or other person having a will of the above or having made a will for her within the last eleven years, please communicate with Barry & Harris, Solicitors, 50, Broad-street, Bristol.

Changes in Partnerships.

Dissolution.

William Richards Davies, Thomas Preece Prichard and George Evan Davies, solicitors (Davies & Prichard), 3 and 4, Edward-terrace, in the city of Cardiff. Nov. 20. The business will in future be carried on by the said William Richards Davies and Thomas Preece Prichard. *Gazette*, Feb. 2.

General.

Captain Francis Henry Ware, London Regiment, of The Pryors, Hampstead, and Queen-street-place, E.C., solicitor, who was killed in action on or since 1st July, left estate of gross value of £13,716.

An attachment weighing only 12lb. and converting the ordinary Army rifle into a machine-gun capable of firing from a man's shoulder 400 shots in one minute was described in New York in a Court action to restrain the inventor from disposing of the patent. It was declared that American munitions interests were negotiating for the rights to develop the new device, the value of which was estimated at over £500,000.

Before the Defence of the Realm Losses Commission on Tuesday, the Master, Fellows, and scholars of St. John's College, Cambridge, claimed sums varying from £14 to £18 per week in respect of certain sets of college rooms reserved or occupied by the military from 18th January to 6th April last year. The bursar of the College (Mr. Latham) mentioned that a considerable number of cadets were housed at the colleges and they paid 4s. 6d. a day for board and lodging. The College authorities believed they had suffered loss through having their rooms commandeered by the military instead of being let to the cadets. The Court awarded a sum of £115 1s. 8d. in respect of the occupation of the rooms by the military.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Neville.	Mr. Justice Eve.
Monday Feb. 12	Mr. Church	Mr. Borrer	Mr. Synge	Mr. Greswell
Tuesday 13	Farmer	Leach	Borrer	Church
Wednesday .. 14	Synge	Goldschmidt	Jolly	Leach
Thursday 15	Jolly	Farmer	Bloxam	Borrer
Friday 16	Bloxam	Church	Goldschmidt	Synge
Saturday 17	Greswell	Synge	Farmer	Jolly

Date.	Mr. Justice Sargant.	Mr. Justice Astbury.	Mr. Justice Younger.	Mr. Justice Peterson.
Monday Feb. 12	Mr. Jolly	Mr. Farmer	Mr. Goldschmidt	Mr. Leach
Tuesday 13	Greswell	Synge	Bloxam	Goldschmidt
Wednesday .. 14	Borrer	Bloxam	Farmer	Church
Thursday 15	Synge	Goldschmidt	Church	Greswell
Friday 16	Farmer	Leach	Greswell	Jolly
Saturday 17	Bloxam	Church	Leach	Borrer

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY Jan. 26.

ENDCLIFFE HALL, LTD.—Creditors are required, on or before Feb 12, to send in their names and addresses, with particulars of their debts or claims, to Percy Gore, 96, Northdown rd, Margate, liquidator.

FERRAR & DIX STEAM SHIPPING CO., LTD.—Creditors are required, on or before Feb 7, to send in their names and addresses, with particulars of their debts or claims, to John J. Robson or Ernest F. Dix, 64, John st, Sunderland, liquidators.

C. A. LEWIS, LTD.—Creditors are required, on or before Feb 23, to send their names and addresses, and the particulars of their debts or claims, to William Jewitt, Gazette Office bldgs, Stockton on Tees, liquidator.

RILEY AND SUTCLIFFE LTD.—Creditors are required, on or before Feb 24, to send their names and addresses, with particulars of their debts or claims, to John Frederick Heap, 1, Yorke st, Burnley, Liquidator.

W. THOMPSON AND SONS, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Feb 10, to send their names and addresses, and the particulars of their debts or claims, to Charles Henry Spencer, 24, Friar in, Leicester, liquidator.

WRIGHT AND LOYNES, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Feb 14, to send their names and addresses, and the particulars of their debts or claims, to Alan C. Lucas, 60, Watling st, liquidator.

London Gazette.—TUESDAY, Jan. 30.

A. BAUDOUIN, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts or claims, to Bernardo Thomas Crew, 27, King st, Cheapside, liquidator.

CENTRAL AMERICAN MINES, LTD. (IN LIQUIDATION).—Creditors are required, on or before April 3, to send their names and addresses, and the particulars of their debts or claims, to G. Goldthorpe Hay, 1, London Wall bldgs liquidator.

DOSSOR SYNDICATE, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Feb 26, to send in their names and addresses, with particulars of their debts or claims, to James Henry Stephens, 6, Clement's In, Lombard st, liquidator.

KELLETT THE TAILOR, LTD.—Creditors are required, on or before Mar 3, to send in their names and addresses, and particulars of their debts or claims, to Joseph Aloysius Bond, of the firm of Messrs. Davies & Crane, 390, Lord st, Southport, liquidator.

PROCTOR'S GARAGE, LTD.—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts or claims, to Ralph Ernest Ware, 7, Unity st, College Green, Bristol, liquidator.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Jan. 26.

ARMITAGE, BENJAMIN LOUIS, Garway rd, Westbourne Grove Mar 1 Moon & Co, Bloomsbury sq

ASHWORTH, REBECCA, Rochdale Feb 28 Chadwick, Rochdale

BAILEY, GEORGE DANIEL, Eastbourne Feb 22 Peake & Co, Bedford row

BENSON, ALFRED HUGH, Cleobur Mortimer, Salop, Surgeon Feb 14 Bevan & Co, Bristol

BEST, WILLIAM JENNER, Louth, Lincoln, Medical Practitioner Feb 20 Griffiths, Bedford row

BOXALL, AMELIA, Arragon rd, Twickenham Mar 7 Bertram, Suffolk st, Pall Mall

BROWN, MARY ANN, Beverley Feb 28 E & T Clark, Goole

BRUMAGE, ANTHONY MICHAEL, Saltash, Cornwall Feb 21 Brian, Plymouth

BUDDEN, ALFRED EDWIN, Brighton Feb 23 Eggar & Co, Brighton

BULLEY, BESSIE MARY LAMPREY, Plymouth Feb 21 Brian, Plymouth

BURNE, SAMBROOKE THOMAS HIGGINS, Loynton Hall, Staffs Mar 17 Burne & Wykes, Lincoln's inn fields

BUTLER, ARCHIBALD STANLEY, Birmingham Feb 22 Dewing, Capital and Counties Bank Ltd, Threadneedle st

BYRNE, ELIZABETH ANN, Macclesfield Feb 15 Pimblott, Macclesfield

CARRINGTON, ALFRED, Bedford, Shoemaker Feb 17 Sharman & Trethewy, Bedford

CHURCH, GEORGE KERSHAW, St Andrew's rd, Golder's Green Feb 22 Peake & Co, Bedford row

COUTTS, ALEXANDER, Colwyn Bay Mar 16 Earle & Co, Manchester

CONWAY, ANTHONY, Durham Mar 1 Forest, Durham

COVELL, HOWARD CHARLES, Tulse hill Mar 15 Brown & Co, Lennox House, Norfolk st, Strand

CRESSWELL, ELIZABETH MARIA, Hamilton House, Hall rd, St John's Wood Mar 26 Fraser & Son, Dean st, Soho sq

CUMMINGS, HERBERT EDWARD, Rosendale rd, Dulwich Mar 3 Kimber & Co, Old Jewry

CURTIS, JOHN BAILEY, Wellingborough, Butcher Feb 28 Parker & Son, Wellingborough

FISHER, ELIZABETH JANE, Silverdale, Lancaster Feb 3 Sanderson, Lancaster

FRYER, ELLEN, Morningthorpe, Norfolk Feb 20 Ladell, Norwich

GARFITT, ELLEN, Blackpool Mar 10 Jubb & Co, Halifax

GIBB, ALEXANDER EASTON, Victoria st Mar 1 Parker & Co, St Michael's Rectory, Cornhill

GIBSON, WILLIAM HENRY, Sowerby Bridge Mar 10 Jubb & Co, Halifax

GLENNY, HENRY STEWART, Jarrow, Manager Mar 15 Livingston, Jarrow

GUNSBERG, Baron DAVID GORATSHEVITCH, St Petersburg Mar 10 Spyer & Sons, Austin Friars House, Austin Friars

HALL, JOHN, Farmington, Glos, Farmer Feb 21 Steel & Co, Cheltenham

HALL, ANNA, Poets rd, Canonbury Feb 25 Tiddeman & Enthoven, Moorgate st

HAMILTON, MARY JANE STUART, Holford rd, Hampstead Feb 28 A E & G Tooth, Lincoln's inn fields

HEMMANT, WILLIAM, Sevenoaks Feb 28 Smith & Co, London Wall

HODGE, WALTER, Gravesend Feb 22 Hatten & Co, Gravesend

HURST, JAMES, Wigan, Lancs Feb 28 Peck, Wigan

JORDAN, DINAH JANE, Leigh on Sea Mar 2 Freeman, Eldon st

LATHAM, JOSEPH, Crewe, Farmer Mar 1 Feltham, Crewe

MASTERS, JULIUS THOMAS, George st, Portman sq Feb 24 Vizard & Co, Lincoln's inn fields

MEES, GUALTERUS HENDRIK, Cambridge st Mar 5 Slaughter & May, Austin friars

MILNE, WILLIAM, Rochdale, Lancs, Clogger Mar 1 Roberts, Rochdale

MORELLI, MARIA, Pack hill, Clerkenwell April 2 Lewis, High st, Islington

MORGAN, Sir WALTER VAUGHAN, Bart, Whitehall ct Mar 24 Wild & Collins, St Lawrence House, Trump st, King st

MOSENTHAL, HENRY SYDNEY, Maidenhead Thicket Feb 28 A E & G Tooth, Lincoln's inn fields

NASH, CATHERINE, Eastbourne Mar 1 Repp, Great St Thomas Apostle, Queen st

OLDFIELD, MARGARET ELLEN, Oldhill st, Stamford Hill Feb 28 Hanbury & Co, New Broad st

PAINE, CHARLES PAYNE, Hove Mar 1 Sidney & Co, Pump ct, Temple

PLAYFORD, ANTONY BOYDELL, Oxford Feb 28 Pitchforth, Bush ln

PRICE, LEWIS RALPH, Bristol Mar 5 Inskip & Son, Bristol

REMINGTON, JOHN, Over Wyresdale, Lancaster Mar 1 Hall & Co, Lancaster

SCOTT, KATE, Norbury, Salop Mar 6 Abrahams & Co, Tokenhouse yd

SHELLEY, GEORGE, the Elder, Birmingham Mar 1 Smyth & Co, Birmingham

SMITH, JAMES BRIARCLIFF, Ackworth, Yorks Mar 1 Moxon & Barker, Pontefract

SMITH, JOHN MILNE Bournemouth Mar 8 Haddock, Cheltenham

SMITHERS, HAROLD, Plymouth Feb 28 Leonard & Pilditch, Alderman's House, Bishopsgate

STALKER, MARY AGNES, Windermere, Westmorland Feb 17 Dobson, Kendall

STEVENS, WALTER CHARLES, Crouch Hill, Builder Feb 26 Ash, Leadenhall st

STEWART, THOMAS FRANCIS, Hartlebury, Worcester Feb 6 Loft, Stourport

STRAUSS, SIEGFRIED, Lyndhurst gdns Hampstead Mar 7 Greenwood, Ely pl

THUNDER, MICHAEL HUBERT, Perak, Malay states Mar 1 Payne, Basinghall st

TURNBULL, WILLIAM, Cumbola West Holdings, Northumberland Feb 12 Shortt & Co, Newcastle-upon-Tyne

WARD, JOHN, Durham Feb 21 Heslop & York, Barnard Castle

WILLETS, CHARLES, Broughton, Worcester, Farmer Feb 24 Horton, Bromsgrove

WOOLLEY, MARY, South Shore, Lancaster Feb 17 Kay, Blackpool

ZABEL, HERMANN JULIUS GUSTAV, Ivanhoe rd, Denmark Hill Feb 28 Smith & Co, London Wall

London Gazette, TUESDAY, Jan. 30.

BAYNHAM, GEORGE WALTER, Norwich Mar 1 Scott, Staple inn

BEAZLEY, JOSEPH, Cambridge Feb 28 Brice, Crofton rd, Camberwell

BENNETT, GEORGE LOVETT, East Sutton Mar 1 Dowson & Co, Surrey st

BIGNELL, GURTH, Victoria st Feb 27 Trower & Co, New sq, Lincoln's Inn

BOOTHROYD, William, Huddersfield Feb 24 Armitage & Co, Huddersfield

BOTT, JOHN MASON, Mansfield Feb 28 Alcock, Mansfield

BOYD, JAMES PETER, Eaton pl Mar 1 Lawrence & Co, New sq, Lincoln's Inn

BRAKENRIDGE, THOMAS, Whitehaven Feb 23 Singleton, Whitehaven

BRANDON, BEATRICE MAUD, St James' av, West Ealing Mar 10 Morgan & Co, Old Broad st

BRYAN, WILLIAM, Southsea Mar 2 Chamberlain & Co, Stone bldgs, Lincoln's Inn

CLARKE, AMEY EDITH, Newton rd, Bayswater Mar 20 Clarke, Surrey st

COLES, JOHN COLES, Chippenham, Grocer Mar 1 Wood & Awdry, Chippenham

COLLIER, CHARLES HENRY, Godalming Feb 28 Capron & Sparkes, Guildford

CORY, ELLEN WILES, Wilden nr Stourport Feb 12 Loft, Stourport

COUSE, CHARLES, West Bromwich Mar 1 J & L Clark, West Bromwich

CORLEY, GEORGE, Margate, Boot Dealer Mar 1 Wilson, Margate

CROCKER, SOPHIA ANN, Hove Feb 28 Nye & Clewer, Brighton

CROSS, EDITH LILIAN, Bristol Feb 6 Burges & Sloan, Bristol

FEARON, JOSEPH, Seascale, Cumberland Feb 23 Singleton, Whitehaven

FIELDSEND, GEORGE HENRY, Penistone, Yorks, Farmer Mar 1 Smith & Co, Sheffield

GIBBONS, ALFRED ST HILL, Bude, Cornwall Feb 28 Le Brasseur & Oakley, Curzon st

GOBY, HENRY, The Hague, Holland, Wool Merchant Feb 22 McMillan & Motts, Clements ln

GRISEWOOD, PAUL MARIA CASIMIR TREVOR JOSEPH, St Mark's Cres, Regent's Park Mar 10 Middleton & Co, Old Jewry chmbrs

HARGRAVES, LAW, Huddersfield Mar 1 Sykes, Huddersfield

HARRINGTON, MARY, Egremont, Cumberland Feb 23 Singleton, Whitehaven

HARVEY, Rev THOMAS WILLIAM, Bosbury Vicarage, Hereford Feb 28 Thomas & Pole Bristol

HOLLIST, ELIZABETH MARY, Berkeley, Glos Feb 28 Francillon, Dursley

HUTCHINSON, WILLIAM ERNEST, Spalding, Lincs Feb 28 Harvey & Son, Spalding

INNS, ALBERT CHARLES, Leighton Buzzard, House Decorator Mar 3 Pettit & Co, Leighton Buzzard

JONES, WILLIAM BALL, Goodmayes, Essex, Pattern Maker Mar 10 Syrett & Sons, Finsbury pvmt

JORDAN, ARTHUR CECIL, Gravesend Mar 5 Brignall, Stevenage

LAMING, FLORENCE ROSALIE, Margate Mar 15 Evans & Co, Suffolk house, Laurence Pountney hill, Cannon st

MACLEAN, FANNY MARIA RAYNES, Manor rd, Brockley Feb 27 Aird & Co, Brabant ct

MARKS, JOHN LEGG, Haselbury Plucknett, Somerset, Farmer Feb 28 Saunders, Crewkerne

MARSHALL, THOMAS, Warwick Feb 24 Heath & Blenkinsop, Warwick

MARTIN, WILLIAM GEORGE, Penzance Feb 24 Bonse, Penzance

MILLS, THOMAS, Beechcroft av, Golder's Green Mar 15 Maxwell & Dampney, Bishopsgate

MOSLEY, WILLIAM, Shelley, Yorks Mar 1 Armitage & Co, Huddersfield

NEALE, EDWARD, Shirley, Southampton Mar 1 Newman, Southampton

ROBINSON, ELLEN LOUISA, Southend on Sea Feb 1 Jefferies & Co, Southend on Sea

ROTHSCHILD, MORITZ, Calabria rd, Islington Mar 12 Rehder & Higgs, Mincing ln

SHAFFREY, Rev PATRICK FRANCIS, Colville ter, Bayswater Mar 1 Duffy, Raymond bldgs, Gray's inn

STIDOLPH, CHARLES, Faversham, Auctioneer Feb 28 Tassell & Son, Faversham

STRAUB, JOHN, Sheffield Mar 1 Wilkinson & Co, Nicholas ln

THOMPSON, HENRY, Norwich, Manufacturer Mar 14 Hatch, Norwich

THOMAS, ROSINA, Greenwood rd, Dalston Rise Jan 22 Potter & Co, Queen Victoria st

WALLACE, HOUSTAN STEWART HAMILTON, Birkenhead Mar 10 Weightman & Co, Liverpool

WHEELWRIGHT, THOMAZIN NELSON, Halifax Feb 28 Marshall, Halifax

WHEWAY, FRANK PALMER, Walsall Mar 1 Lester, Walsall

WILLIAMS, DANIEL, Bournemouth, Draper Feb 28 Preston & Francis, Bournemouth

WILSON, MARY, ANNE ELIZA, Folkestone Feb 27 Trower & Co, New sq, Lincoln's Inn

WILSON, HANNAH STEWART, Folkestone Feb 27 Trower & Co, New sq, Lincoln's Inn

WOOD, HUMPHREY, Huddersfield Feb 24 Armitage & Co, Huddersfield

WOODHEAD, JOHN HENRY, Halifax, Manufacturer Feb 28 Wickstead & Co, Bradford